

State of Washington

1980 Tax Statistics

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Department of Revenue

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STATE EXCISE TAX STATISTICS

Summary and Analysis of Fiscal 1980 Excise Tax Statistics

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STATE TAX COLLECTIONS (Tables 1-3)

Revenues for all tax sources imposed by Washington state government totaled \$2.9 billion in fiscal 1980. This represented a 7.3% increase over the previous year. The relatively low growth rate is due in part to the expiration of surtax rates. The 1979 retail sales tax included a temporary 0.1% rate increase and all B & O tax rates were subject to a 6% surtax; both of these expired at the start of 1980. Also impacting fiscal 1980 collections was the beginning of the current economic slow-down.

Department of Revenue collections amounted to \$2,295 million or 79% of all state taxes in fiscal 1980. Excise taxes represented 74.4% of the state total, including 55.2% for sales taxes and 19.2% from gross receipts taxes. State-levied property taxes (for local schools) and taxes in lieu of property taxes contributed 18.2% of the total. Licenses and other sources comprise the remainder of state tax revenues.

The largest single source remains the retail sales tax, accounting for 38.1% of all taxes. The business and occupation tax is the second most productive state tax with 13.8% of the total. The impact of the inventory tax credit on B & O tax continues to grow. During fiscal 1980 the credit amounted to \$39.8 million, including 60% of inventory taxes paid during the second half of calendar 1979 and 70% of first half payments in calendar 1980.

Other major state revenue sources include the property tax levy for local schools and the motor vehicle fuel tax. The state levy rate of \$3.60 per \$1,000 of assessed value is adjusted by the assessment ratio in each county so it is essentially applied against the full market value. Starting with collections in calendar 1980 the state levy became subject to the 6% limitation on annual increases in regular levy revenues (excluding new construction). The gas tax rate was increased to the maximum allowable under the current variable rate law (12 cents) effective at the start of fiscal 1980.

Net state general fund revenues as shown in Table 2 exceeded \$3.1 billion during fiscal 1980 after deducting \$38.6 million in retail sales tax for debt service on state bonds. Department of Revenue collections accounted for 72.1% of all general fund revenues and 89.4% of state sources, excluding federal funds.

Total Department collections are detailed in Table 3. Including \$3.5 million in nontax collections for various permits, licenses, and reimbursement for collection of local taxes and \$175.7 million in actual local tax collections, the total collections for the agency amounted to \$2.5 billion during fiscal 1980.

LOCAL SALES AND USE TAXES (Tables 4 - 5)

The Department collects the local 0.5% county/city retail sales and use taxes, plus those imposed by transit districts. Distributions to levying jurisdictions are made bimonthly. Of the total local collections, 1.5% is retained by the state to cover the cost of collection.

During fiscal year 1980, county and city governments received \$130.9 million in 0.5% local sales and use tax revenues (Table 4). County governments receive all revenue from unincorporated areas plus 15% of collections within cities, while cities receive 85% of collections within their boundaries. Currently the 0.5% tax is imposed in all cities and all except one of 39 counties (Wahkiakum).

Transit authorities may levy an additional local sales and use tax of 0.1%, 0.2% or 0.3% to finance public transportation systems, if approved by local voters. The rate in King County may be as high as 0.6%; starting on January 1, 1981 King County METRO will begin using this authority to increase the actual transit tax rate to 0.4%. As shown in Table 4, at the end of fiscal 1980, ten jurisdictions were imposing transit taxes. During fiscal 1980 a total of \$40.3 million was distributed to these districts. Three additional jurisdictions have adopted transit taxes, effective January 1, 1981. These will increase the coverage of local transit taxes to approximately 60% of the state's population.

TIMBER EXCISE TAX (Table 6)

Since 1971, privately owned timber has been subject to an excise tax in lieu of property tax imposed at the time of harvest (forest land remains subject to property tax based on values determined by the Department). The 6.5% excise tax rate applies to the harvest value and, unless extended by the Legislature, will expire on June 30, 1981. The Department determines timber stumpage values and collects the tax from harvesters. Revenues are distributed to local taxing districts and the state for support of schools according to two distribution formulas: one based on the value of the timber roll in each district (Account A) and one based upon the amount of timber actually harvested in each district (Reserve Account). The total amount distributed in Calendar 1980 was \$44.6 million, an increase of 20% over the previous year.

LOCAL LEASEHOLD EXCISE TAX (Table 7)

The leasehold excise tax was approved by the 1976 Legislature. It consists of a 12% rate applied to the rental value of leases of public property. Counties may levy up to 6% thus reducing the effective state rate of 6%. Further, cities may levy up to 4% on leases within incorporated areas, thereby reducing the effective rate for county government to 2% on leases within cities. Local leasehold tax revenues are distributed bimonthly by the Department to cities and counties and the county portion is further distributed to local taxing districts except cities. Total local distributions in fiscal 1980 were \$3.6 million.

PUD TAX DISTRIBUTION (Table 8)

Public utility districts pay an excise tax in lieu of property tax based on the sale or distribution of electrical power. The tax rate is 2% of gross revenues, plus 5% of the first 4 mills per kilowatt-hour of the wholesale value of self-generated power. The tax is collected by the Department from PUDs. The state retains 4% of total revenues and 96% is distributed to counties in which PUD facilities are located. Total PUD tax revenues amounted to \$7.7 million in fiscal 1980.

"HOTEL/MOTEL" TAX DISTRIBUTIONS (Table 9)

During fiscal 1980 71 local governments received a total of \$4.2 million for the support of public stadiums and convention centers. These funds are made available from 2.0% of the state 4.5% retail sales tax on hotel and motel lodgings within the same local area.

REAL ESTATE EXCISE TAX (Table 10)

Collections of the local 1.0% tax on real estate transactions amounted to \$95.7 million during fiscal 1980. The 5.8% reduction since the prior year reflects the decline in real estate activity due to high mortgage interest rates. Through fiscal 1981 the tax will remain a local revenue source with 99% going to school districts within the same county. Starting on September 1, 1981 the tax will be considered a state revenue source with proceeds earmarked for common school support. County treasurers will continue to collect the tax and retain 1% of receipts to cover their costs.

REGISTERED TAXPAYERS (Table 11)

Over 200,000 businesses are registered with the Department of Revenue for reporting of state excise taxes. Since firms may register from a headquarters office, one registered account may represent a number of sales outlets or branch operations throughout the state, and the county figures may not accurately reflect the distribution of business locations among the counties. The majority of firms--89,505--report on a quarterly basis but these account for less than 7% of total Department collections. Nearly 93% of collections are attributable to the 47,158 monthly taxpayers, while about 0.2% is represented by the 69,757 firms that report annually.

TABLE 1
NET WASHINGTON STATE TAX COLLECTIONS
Selected Fiscal Years, 1927-1980*
Dollars in Thousands

Source	1927	1932	1937	1942	1947
ALL STATE TAXES	\$ 28,157	\$ 30,425	\$ 51,360	\$ 89,070	\$ 161,090
General & Selective Sales	3,521	11,501	30,321	58,576	114,222
Retail Sales	--	--	11,255 ⁷	29,624 ¹⁹	65,468
Use	--	--	341 ⁷	2,266 ¹⁹	3,506
Motor Fuels	3,521 ¹	11,501 ⁶	14,408 ⁸	19,639	25,601
Fuel Oil	--	--	1,150 ⁹	1,360	1,476
Beer and Wine	--	--	755 ⁹	1,074	1,309
Liquor Sales	--	--	1,361 ¹⁰	2,044	5,717
Liquor Ounce	--	--	--	--	--
War Liquor	--	--	--	--	6,477 ²⁶
Cigarette	--	--	1,051 ¹¹	2,569 ²⁰	4,668
Tobacco Products	--	--	--	--	--
Gross Receipts	1,254	1,505	10,250	15,043	26,356
Business & Occupation	--	--	5,089 ¹²	8,226	15,181
Public Utility	--	--	2,565 ¹³	2,753	4,343
Penalties and interest**	--	--	102	117	182
Litter	--	--	--	--	--
Insurance Premiums	1,202 ²	1,473	1,542	1,903	2,974 ²⁷
Express Company Excise	523	32	15	18	--
Parimutuel	--	--	150 ¹⁴	129	699 ²⁸
Mechanical Devices	--	--	--	1,022 ²¹	2,953
Boxing & Wrestling	--	--	16 ¹⁵	4	24
Admissions	--	--	771 ¹⁶	871 ²²	--
Property & In-lieu Excises ...	16,110	12,608	3,303	4,119	6,718
State Property Tax***	16,110 ⁴	12,608	3,303 ¹⁷	2,218	2,602
Vehicle Excise	--	--	--	1,900 ²³	4,039
PUD Excise	--	--	--	1 ²⁴	77
Timber Excise	--	--	--	--	--
Leasehold Excise	--	--	--	--	--
Other State Taxes	663	904	1,977	3,278	3,320
Inheritance & Gift	663 ⁵	904	1,902 ¹⁸	3,139 ²⁵	2,754
Conveyance	--	--	75	139	566
Licenses	6,610	3,907	5,508	8,054	10,475
Vehicles & operators	6,076	3,272	3,072	5,326	5,743
Corporations & utilities ...	185	266	694	768	742
Liquor	--	--	883	764	924
Professional	n.a.	n.a.	n.a.	n.a.	1,206
Hunting and fishing	350	369	610	925	1,383
Other	--	--	249	271	477

*Fiscal years ending March 31st through 1952 and June 30th thereafter. Includes only taxes imposed by state government; local taxes are omitted. Footnotes on page following table.

**Net of refunds from 1935 through 1957.

***Amounts levied by year due through 1952; actual collections thereafter.

Source: Department of Revenue and Office of Financial Management.

TABLE 1, Cont.

NET WASHINGTON STATE TAX COLLECTIONS

Selected Fiscal Years, 1927-1980*

Dollars in Thousands

Source	1952	1957	1962	1967	1972
ALL STATE TAXES	\$ 248,975	\$ 355,249	\$ 522,575	\$ 776,340	\$ 1,174,410
General & Selective Sales	165,733	224,367	333,463	494,227	728,994
Retail Sales	100,088	137,177 ³⁶	200,888 ⁴²	306,192 ⁵⁰	440,883
Use	7,821	10,789 ³⁶	17,004 ⁴²	24,871 ⁵⁰	29,417
Motor Fuels	43,954 ²⁹	54,628	74,981 ⁴³	99,111 ⁵¹	152,280
Fuel Oil	--30	--	--	--	--
Beer and Wine	1,407	1,413	1,544 ⁴⁴	2,506	10,941 ⁵⁶
Liquor Sales	2,120 ³¹	7,207	11,822 ⁴⁴	15,186 ⁵²	15,318 ⁵⁷
Liquor Ounce	--	--	5,813 ⁴⁵	12,529 ⁵²	28,673 ⁵⁷
War Liquor	--	--	--	--	--
Cigarette	10,343 ³²	13,153 ³⁷	20,056 ⁴⁶	32,101 ⁵³	48,710 ⁵⁸
Tobacco Products	--	--	1,355 ⁴⁷	1,731	2,772 ⁵⁹
Gross Receipts	41,943	69,867	97,874	137,422	193,538
Business & Occupation	24,597 ³³	49,141 ³⁸	68,485 ⁴⁸	90,683	134,078
Public Utility	7,099 ³⁴	10,708 ³⁹	15,942	29,579	34,842
Penalties and interest**....	502	1,175	1,826	2,414	2,469 ⁶⁰
Litter	--	--	--	--	368
Insurance Premiums	4,202	5,923	8,566	11,901	18,719
Express Company Excise	--	--	--	--	--
Parimutuel	680	997	1,393	1,538	3,052
Mechanical Devices	4,835	1,909 ⁴⁰	1,649	1,283	2
Boxing & Wrestling	28	14	13	24	8
Admissions	--	--	--	--	--
Property & In-lieu Excises ...	15,644	24,114	38,060	62,279	136,593
State Property Tax***.....	3,961 ³⁵	7,015 ⁴¹	11,726 ⁴⁹	19,883 ⁵⁴	75,804 ⁶¹
Vehicle Excise	11,270	15,971	24,585	38,922 ⁵⁵	56,286
FUD Excise	413	1,128	1,749	3,474	4,503
Timber Excise	--	--	--	--	--
Leasehold Excise	--	--	--	--	--
Other State Taxes	3,927	7,370	11,187	22,829	32,303
Inheritance & Gift	3,432	6,809	10,327	21,725	30,367
Conveyance	495	561	860	1,104	1,936
Licenses	21,728	29,531	41,992	59,583	82,982
Vehicles & operators	13,389	17,467	27,203	39,797	53,610
Corporations & utilities ...	1,305	1,772	2,724	3,151	5,192
Liquor	1,202	1,288	1,406	2,345	2,070
Professional	2,582	4,848	6,209	9,132	13,348
Hunting and fishing	2,661	3,579	4,377	5,075	8,668
Other	589	577	73	83	94

*Fiscal years ending March 31st through 1952 and June 30th thereafter. Includes only taxes imposed by state government; local taxes are omitted. Footnotes on page following table.

**Net of refunds from 1935 through 1957.

***Amounts levied by year due through 1952; actual collections thereafter.

TABLE 1, Cont.

NET WASHINGTON STATE TAX COLLECTIONS

Selected Fiscal Years, 1927-1980*

Dollars in Thousands

Source	1976	1977	1978	1979	1980
ALL STATE TAXES	\$ 1,847,397	\$ 2,095,063	\$ 2,446,819	\$ 2,716,913	\$ 2,914,582
General & Selective Sales	1,064,207	1,209,751	1,433,741	1,529,321	1,608,144
Retail Sales	710,539 ⁶²	836,128	989,364	1,042,901 ⁷⁰	1,111,346 ⁷¹
Use	57,556 ⁶²	65,803	77,142	94,590	96,128 ⁷¹
Motor Fuels	172,336	180,357	232,676 ⁶⁷	248,853	254,637 ⁷²
Fuel Oil	--	--	--	--	--
Beer and Wine	10,248	10,836	12,782 ⁶⁸	12,800	13,550
Liquor Sales	19,567	20,534	22,392	24,222	26,183
Liquor Ounce	35,503	36,579	39,384	41,131	42,697
War Liquor	--	--	--	--	--
Cigarette	55,522	56,931	56,956	61,613	61,080
Tobacco Products	2,936	2,583	3,045	3,211	2,523
Gross Receipts	313,161	368,653	431,574	511,728	560,881
Business & Occupation	221,976 ⁶³	263,089	313,354	374,906	402,443 ⁷³
Public Utility	55,159	62,359	67,137	78,054	93,570
Penalties and interest**	4,545	5,774	7,841	9,994	12,517
Litter	1,091	982	1,332	1,407	1,459
Insurance Premiums	25,087	30,781	35,734	40,341	43,646
Express Company Excise	--	--	--	--	--
Parimutuel	5,273	5,635	6,145	7,004	7,199
Mechanical Devices	--	--	--	--	--
Boxing & Wrestling	30	33	31	22	47
Admissions	--	--	--	--	--
Property & In-lieu Excises ...	314,650	342,523	388,927	468,508	529,255
State Property Tax***	188,254 ⁶⁴	203,643	234,983	278,348	322,906 ⁷⁴
Vehicle Excise	82,660	95,067	111,504 ⁶⁹	141,922	144,965
PUD Excise	3,950	6,360	6,367	7,005	7,736
Timber Excise	37,477 ⁶⁵	35,150	33,336	37,887	49,960
Leasehold Excise	309 ⁶⁶	2,303	2,737	3,346	3,688
Other State Taxes	40,889	52,387	52,827	58,151	61,209
Inheritance & Gift	37,813	47,821	46,403	50,684	54,597 ⁷⁵
Conveyance	3,076	4,566	6,424	7,467	6,612
Licenses	114,490	121,749	139,750	149,205	155,093
Vehicles & operators	71,096	74,443	84,456	86,215	89,561
Corporations & utilities ...	7,326	7,925	9,157	9,889	10,169
Liquor	2,868	3,149	3,304	3,334	3,216
Professional	21,910	24,049	28,387	32,436	34,849
Hunting and fishing	11,193	12,072	14,329	17,209	17,180
Other	97	111	117	122	118

*Fiscal years ending March 31st through 1952 and June 30th thereafter. Includes only taxes imposed by state government; local taxes are omitted. Footnotes on page following table.

**Net of refunds from 1935 through 1957.

***Amounts levied by year due through 1952; actual collections thereafter.

TABLE 1

NET WASHINGTON STATE TAX COLLECTION

Footnotes

- ¹ Motor vehicle fuel tax of 1 cent per gallon, effective July 1, 1921.
- ² Insurance premiums tax of 2.0% on gross premiums, April 1, 1891.
- ³ Tax of 5% on gross receipts of express companies, April 1, 1907.
- ⁴ In the years prior to adoption of the 40 mill limit in 1932, the state levy ranged from about 10 mills to 15 mills.
- ⁵ Inheritance tax effective June 6, 1901 with rates graduated from 1% to 12%, depending upon relationship of heirs to decedent and amount inherited.
- ⁶ Rate increased to 2 cents per gallon July 1, 1929, to 6 cents April 1, 1931 and to 5 cents April 1, 1933.
- ⁷ Retail sales & use tax of 2.0%, effective May 1, 1935 (Revenue Act).
- ⁸ Fuel oil tax of 0.25 cents per gallon, May 1, 1935 (Revenue Act).
- ⁹ Beer excise tax of \$1.00 per barrel effective January 23, 1934, and wine excise tax of 10 cents per gallon effective June 17, 1935.
- ¹⁰ Tax of 10% on liquor sold by Liquor Control Board, effective May 1, 1935 (Revenue Act).
- ¹¹ Tax of 1 cent per pack of 20 cigarettes, May 1, 1935 (Revenue Act).
- ¹² Tax on gross business receipts at rates of 0.25% for most activities and 0.5% for service firms, May 1, 1935 (Revenue Act). B & O tax replaced similar business activity tax at slightly different rates, effective March 21, 1933 (Occupation Tax Act).
- ¹³ Tax on gross receipts of public service companies: 3.0% railroad, express, power and communication, 2.0% gas distribution; 0.5% urban transit and vessels; and 1.5% for all others, effective May 1, 1935 (Revenue Act). Public utility tax replaced similar tax at slightly different rates, March 21, 1933 (Occupation Tax Act).
- ¹⁴ Tax of 5% on gross receipts of pari-mutuel betting machines at horse races, effective March 3, 1933.
- ¹⁵ Tax of 5% on gross ticket sales of boxing and wrestling matches, effective July 1, 1933.
- ¹⁶ Admissions tax of 1 cent per 20 cents of ticket price, effective May 1, 1935 (Revenue Act).
- ¹⁷ First 40 mill limit approved by initiative of the voters in November 1932. State levy reduced to 5 mills in 1933 and to 2 mills in 1935 (except for outstanding bonds).
- ¹⁸ Conveyance tax of 50 cents per \$500 of value imposed on transfers of real property, effective May 1, 1935 (Revenue Act).
- ¹⁹ Rate increased to 3.0%, effective May 1, 1941.
- ²⁰ Rate increased to 2 cents per pack, effective May 1, 1939.
- ²¹ Tax of 10% or 20% on gross yield of certain gambling devices, effective May 1, 1941.
- ²² State admissions tax repealed May 1, 1943. Local governments permitted to tax admissions at 5% of ticket price.
- ²³ Motor vehicle excise tax of 1.5% of value in lieu of personal property tax, effective January 1, 1938.
- ²⁴ Tax of 2.0% on gross revenues of public utility districts in lieu of property tax, effective March 25, 1941.
- ²⁵ Gift tax at 90% of inheritance tax rates, March 21, 1941.
- ²⁶ Additional "war" liquor sales tax of 10%, effective March 19, 1943 and repealed March 21, 1949.
- ²⁷ Express company excise tax repealed in 1945.
- ²⁸ Mechanical devices tax rates doubled to 20% & 40% March 20, 1947.
- ²⁹ Rate increased to 6.5 cents per gallon March 21, 1949.
- ³⁰ Fuel oil tax repealed effective June 11, 1947.
- ³¹ Original 10% liquor sales tax repealed March 2, 1949; tax reimposed at 10% effective November 1, 1951.
- ³² Rate increased to 4 cents per pack, effective November 28, 1949.
- ³³ Surtax of 20% for all B & O tax rates, effective November 1, 1951.
- ³⁴ Surtax of 10% for all public utility tax rates, November 1, 1951.
- ³⁵ Includes aircraft excise tax of 1.0% of value in lieu of property tax, effective June 8, 1949.
- ³⁶ Rate increased to 3.33% May 1, 1955.
- ³⁷ Additional cigarette tax of 1 cent per pack (5 cents total), effective May 1, 1955.
- ³⁸ B & O surtax increased to 60% May 1, 1955.
- ³⁹ Public utility surtax increased to 20% May 1, 1957.
- ⁴⁰ Slot machines declared illegal by Supreme Court, September 1952.
- ⁴¹ House trailers separated from motor vehicles and taxed at 1.0% of value effective June 8, 1955.
- ⁴² Rate increased to 4.0% April 1, 1959.
- ⁴³ Rate increased to 7.5 cents per gallon April 1, 1961.
- ⁴⁴ Rate increased to 15% on liquor sales to consumers (Class H licenses remain at 10%) effective April 1, 1959.
- ⁴⁵ Fluid ounce tax of 1.1 cents per ounce imposed on liquor sales, effective April 15, 1961.
- ⁴⁶ Rate increased to 6 cents per pack June 11, 1959 and to 7 cents April 13, 1961.
- ⁴⁷ Tax on tobacco products other than cigarettes at 25% of wholesale price, effective July 1, 1959.
- ⁴⁸ B & O surtax increased to 76% on most activities and to 100% on service, effective April 1, 1959. Basic rate becomes 0.44% and service rate becomes 1.0%.
- ⁴⁹ Motor vehicle excise tax increased to 2.0% April 1, 1959.
- ⁵⁰ Rate increased to 4.2% June 1, 1965 and to 4.5% July 1, 1967.
- ⁵¹ Rate increased to 9 cents per gallon May 1, 1967.
- ⁵² Rate increased to 2 cents per ounce June 1, 1965.
- ⁵³ Rate increased to 11 cents per pack June 1, 1965.
- ⁵⁴ Two additional mills levied by the state for common schools starting in calendar 1967.
- ⁵⁵ House trailer excise tax increased to 1.5% June 1, 1965. Aircraft excise tax changed from 1.0% to \$15 or \$25 in 1967.
- ⁵⁶ Includes wine tax of 26% effective from July 1, 1969 to July 1, 1973 when the wine excise tax returned to gallonage basis at 75 cents per gallon.
- ⁵⁷ Rate increased to 4 cents per ounce July 1, 1971.
- ⁵⁸ Rate increased to 16 cents per pack June 1, 1971.
- ⁵⁹ Rate increased to 45% June 1, 1971.
- ⁶⁰ Tax of 0.015% on gross receipts of certain industries whose products relate to litter, effective May 21, 1971.
- ⁶¹ House trailer excise tax increased to 2.0% July 1, 1971 but reduced to 1.0% May 23, 1972. Mobile homes exempt from excise tax in calendar 1973 but subject to property tax. Pickup campers included in excise tax with travel trailers May 23, 1972.
- ⁶² Rate increased to 4.6% effective June 1, 1976.
- ⁶³ B & O tax credit for increasing percentage of personal property taxes on business inventories until 1984, effective May 10, 1974. New B & O surtax of 6% for all rates, effective June 1, 1976 (basic rate becomes 0.4664% and service rate becomes 1.06%).
- ⁶⁴ State levy eliminated for calendar 1974 collections. Starting with 1975 collections, state levy for local schools was \$3.60 per \$1,000 of assessed value, adjusted by assessment ratio in each county to full 100%.
- ⁶⁵ Timber excise tax in lieu of property tax on stumpage value at time of harvest. Initial rate of 1.3% effective October 1, 1972. Rate increased to 2.9% on October 1, 1973 and to 6.5% effective October 1, 1974.
- ⁶⁶ Leasehold excise tax of 12% of rental value of public property leases, less local taxes up to 6%, effective January 1, 1976.
- ⁶⁷ Rate increased to 11 cents, July 1, 1977. Variable gas tax effective January 1, 1978—rate may vary from 9 cents to 12 cents.
- ⁶⁸ Beer & wine tax for fiscal year 1978 includes 13 months collections due to new accounting changeback.
- ⁶⁹ Motor vehicle excise tax rate increased from 2.0% to 2.2%, effective August 1, 1977.
- ⁷⁰ Food for off-premises consumption became exempt from retail sales tax on July 1, 1978 due to approval of Initiative 345 by voters in November 1977.
- ⁷¹ Expiration of temporary rate increase of 0.1%, June 30, 1979; state rate reverts to 4.5%.
- ⁷² Rate increased from 11c to 12c, July 1, 1979.
- ⁷³ Expiration of temporary 6% surtax, June 30, 1979. B & O minimum increased from \$300 to \$1,000 per month, July 1, 1979.
- ⁷⁴ Annual increase in state property tax revenues is subject to 106% limit effective for calendar 1980 collections.
- ⁷⁵ Substantial reduction in inheritance & gift taxes due to increased exemptions, revised rate schedules, and current use valuation of family farms & small businesses effective May 29, 1979. Phase out of all inheritance tax on community property, 1981 to 1984.

TABLE 2
WASHINGTON STATE GENERAL FUND REVENUE
Fiscal 1980 (\$000)

Revenue Source	Amount	Percent of Total
DEPARTMENT OF REVENUE.....	\$2,285,917	72.1%
1935 Revenue Act Taxes.....	1,798,347	56.7
Retail Sales Tax.....	1,111,346	35.0
Use Tax.....	96,128	3.0
Business & Occupation Tax.....	402,443	12.7
Public Utility Tax.....	93,570	3.0
Cigarette Tax ¹	58,712	1.9
Liquor Sales Taxes ¹	17,019	0.5
Conveyance Tax.....	6,612	0.2
Penalties & Interest.....	12,517	0.4
Other General Fund Taxes.....	484,107	15.3
Inheritance Tax.....	52,874	1.7
Gift Tax.....	1,723	0.1
Tobacco Products Tax.....	2,523	0.1
Liquor Ounce Tax ²	42,697	1.3
State Property Tax ²	322,906	10.2
PUD Excise Tax.....	7,736	0.2
Timber Excise Tax.....	49,960	1.6
State Leasehold Excise Tax.....	2,688	0.1
Administrative Collections ³	3,463	0.1
OTHER STATE SOURCES..... ¹	272,416	8.6
Motor Vehicle Excise Tax ¹	129,752	4.1
Insurance Taxes & Licenses.....	42,072	1.3
Liquor profits ¹	24,048	0.8
Miscellaneous.....	76,545	2.4
FEDERAL GOVERNMENT.....	613,277	19.3
TOTAL RECEIPTS (Gross)	\$3,171,610	100.0%
Less Sales Tax for Debt Service	38,567	
TOTAL NET RECEIPTS	\$3,133,043	

¹General fund portion only.

²Includes state forest fund and state timber.

³See Table 3 for detail.

Source: Department of Revenue and Office of Financial Management

TABLE 3

DEPARTMENT OF REVENUE COLLECTIONS

Disposition by Fund and Source
Fiscal 1979 and 1980 (\$000)

Fund and Revenue Source	Fiscal 1979	Fiscal 1980	Percent Change
GENERAL FUND ¹	\$2,107,766	\$2,285,917	8.5%
1935 Revenue Act Taxes	1,682,896	1,798,347	6.9
Retail Sales	1,042,901	1,111,346	6.6
Use	94,590	96,128	1.6
Business and Occupation	374,906	402,443	7.3
Public Utility	78,054	93,570	19.9
Cigarette	59,240	58,712	(0.9)
Liquor Sales ²	15,744	17,019	8.1
Conveyance	7,467	6,612	(11.5)
Penalties and Interest	9,994	12,517	25.2
Other General Fund Taxes	421,612	484,107	14.8
Inheritance	49,049	52,874	7.8
Gift	1,635	1,723	5.4
Tobacco Products	3,211	2,523	(21.4)
Liquor Ounce	41,131	42,697	3.8
State Property Tax ^{2,3}	278,348	322,906	16.0
PUD Excise	7,005	7,736	10.4
Timber Excise	37,887	49,960	31.9
State Leasehold Excise	3,346	3,688	10.2
Administrative Collections	3,258	3,463	6.3
Registration Certificates	42	9	(78.6)
Nonresident Permits	52	51	(1.9)
Cigarette Dealers Licenses	63	85	34.9
Property Tax Exemption Fees	50	28	(44.0)
Unclaimed Property	495	521	5.3
City/County Expense Fund	1,849	2,009	8.7
Transit District Expense Funds	518	624	20.5
Leasehold Expense Fund	67	72	7.5
Other Receipts	122	64	(47.5)
LITTER CONTROL FUND - Litter Tax	1,407	1,459	3.7
SCHOOL BUILDING FUND - Cigarette Tax	2,373	2,368	(0.2)
LIQUOR EXCISE FUND - Liquor Sales Tax ²	8,478	9,164	8.1
PERMANENT SCHOOL FUND - Escheats	225	283	25.8
LOCAL TAX COLLECTIONS			
City/County Sales & Use Tax	121,461	130,832	7.7
Transit Sales & Use Tax	33,999	40,954	20.5
City/County Leasehold Tax	3,234	3,950	22.1
TOTAL DEPARTMENT COLLECTIONS	\$2,278,943	\$2,474,927	8.6%

¹Includes earmarked accounts within the state general fund.²Collections made by other agencies; revenues transferred through the Department.³Includes state forest fund and state timber.

Source: Department of Revenue and Office of Financial Management

TABLE 4
COUNTY/CITY SALES AND USE TAX DISTRIBUTIONS
Fiscal Years 1976-1980

Jurisdiction	1976	1977	1978	1979	1980
Adams.....	\$ 424,588	\$ 443,579	\$ 411,428	\$ 396,585	\$ 352,110
Asotin.....	144,424	176,021	191,264	193,595	219,656
Benton.....	2,777,143	2,741,918	4,167,079	5,354,709	6,016,957
Chelan.....	1,364,386	1,669,707	1,934,572	1,662,732	1,637,746
Clallam.....	956,417	1,145,143	1,369,948	1,415,343	1,508,900
Clark.....	2,557,602	3,178,473	4,089,262	4,151,454	4,329,135
Columbia.....	70,028	78,132	74,958	76,391	83,003
Cowlitz.....	2,376,803	2,282,120	2,715,793	2,581,250	2,774,464
Douglas.....	283,302	317,385	400,118	412,257	409,220
Ferry.....	38,620	46,092	68,927	65,588	91,108
Franklin.....	961,693	1,112,543	1,311,113	1,330,565	1,399,006
Garfield.....	70,705	70,031	87,773	130,637	49,659
Grant.....	1,213,690	1,336,468	1,398,350	1,368,071	1,310,535
Grays Harbor....	1,323,861	1,625,608	2,227,849	2,714,811	3,282,054
Island.....	394,548	474,131	600,006	677,758	665,194
Jefferson.....	220,689	259,537	328,593	352,827	395,890
King.....	29,053,682	33,262,871	41,196,880	45,923,109	50,239,176
Kitsap.....	1,930,628	2,334,959	2,816,757	2,913,055	2,897,899
Kittitas.....	435,853	474,504	573,017	544,718	560,842
Klickitat.....	228,340	257,951	289,317	338,515	337,606
Lewis.....	1,403,225	1,594,037	1,953,438	2,115,257	2,141,624
Lincoln.....	226,122	208,929	183,634	214,234	240,439
Mason.....	358,662	400,784	502,799	592,649	557,573
Okanogan.....	499,588	606,003	700,600	649,868	697,657
Pacific.....	285,313	326,361	386,158	373,490	397,495
Pend Oreille.....	67,404	69,651	89,898	88,622	110,197
Pierce.....	7,942,009	8,910,856	10,643,821	11,246,069	11,829,539
San Juan.....	122,512	146,631	193,174	224,463	239,189
Skagit.....	1,253,359	1,574,544	1,883,429	1,970,327	2,043,075
Skamania.....	18,397	112,639	173,669	178,744	159,808
Snohomish.....	4,755,051	5,728,106	7,320,395	8,284,771	9,408,091
Spokane.....	6,975,249	8,119,276	9,730,006	10,194,870	10,819,645
Stevens.....	327,737	387,395	604,596	556,313	580,370
Thurston.....	1,942,972	2,228,625	2,860,903	3,103,100	3,232,318
Wahkiakum.....	--	--	--	--	4,950
Walla Walla.....	937,225	1,029,266	1,159,612	1,034,940	1,044,307
Whatcom.....	2,247,644	2,727,304	3,286,355	3,226,979	3,406,715
Whitman.....	676,323	728,886	669,442	698,074	726,455
Yakima.....	3,324,252	3,805,256	4,403,267	4,443,229	4,674,106
TOTAL.....	\$80,190,046	\$91,991,722	\$112,998,200	\$121,799,969	\$130,873,714
County Government	\$26,325,988	\$30,304,086	\$ 39,269,976	\$ 43,381,171	\$ 46,294,414
City Government..	<u>53,864,058</u>	<u>61,687,636</u>	<u>73,728,224</u>	<u>78,418,798</u>	<u>84,579,300</u>
TOTAL.....	\$80,190,046	\$91,991,722	\$112,998,200	\$121,799,969	\$130,873,714

*Actual distributions to county government and all cities within the county, excluding 1.5% of collections that is retained by the state for administrative expenses.

TABLE 5
PUBLIC TRANSPORTATION SYSTEMS:
LOCAL SALES AND USE TAX DISTRIBUTIONS¹
Fiscal Years 1978-1980

Transit District ²	Date 1st Imposed	Tax ³ Rate ³	1978	1979	1980
King Co.	1/73	0.3% ⁴	\$24,682,450	\$27,336,898	\$29,956,824
Grays Harbor Co.	1/75	0.2	1,342,127	1,596,441	1,440,354
Bellingham	1/76	0.3	1,118,776	1,137,092	1,158,846
Snohomish Co. PTBA	10/76	0.3	1,930,772	2,366,202	2,742,419
Thurston Co. PTBA	1/78	0.3	275,580	922,730	1,013,209
Everett	1/79	0.3	--	558,942	2,059,967
Clallam Co. PTBA	1/80	0.3	--	--	180,946
Pacific Co.	1/80	0.3	--	--	53,687
Pierce Co. PTBA	1/80	0.3	--	--	1,660,826
Walla Walla Co. PTBA	4/80	0.3	--	--	36,456
Clark Co.	1/81	0.3	--	--	--
Jefferson Co.	1/81	0.3	--	--	--
Yakima (City)	1/81	0.2	--	--	--
TOTALS			\$29,349,705	\$33,918,305	\$40,303,534

¹ Actual distributions after deducting 1.5% of collections for state administrative expenses.

² The local sales and use tax for transit purposes may be imposed by cities, counties, or public transportation benefit areas (PTBAs) which may include cities as well as unincorporated areas, if approved by voters of the district.

³ Current local tax rate as of December 1980. Rates may be 0.1%, 0.2%, or 0.3%, except in King Co. which may impose a rate up to 0.6%.

⁴ The rate in King Co. will increase to 0.4% effective 1/1/81.

TABLE 6
TIMBER EXCISE TAX DISTRIBUTIONS BY COUNTY
Calendar Year 1980

County ¹	Account "A"	Reserve Account	Total
Asotin.....	\$ 10,111	\$ 12,315	\$ 22,426
Benton.....	--	31	31
Chelan.....	6,162	104,268	110,430
Clallam.....	532,255	1,063,914	1,596,169
Clark.....	85,078	126,557	211,635
Columbia.....	4,762	5,015	9,777
Cowlitz.....	2,073,213	4,251,853	6,325,066
Douglas.....	--	1,596	1,596
Ferry.....	11,426	26,683	38,110
Garfield.....	2,296	4,962	7,257
Grays Harbor....	868,591	1,068,849	1,937,439
Island.....	21,854	30,140	51,994
Jefferson.....	75,642	396,321	471,963
King.....	1,149,048	2,011,664	3,160,712
Kitsap.....	100,595	124,080	224,675
Kittitas.....	163,300	129,574	292,873
Klickitat.....	60,436	152,778	213,214
Lewis.....	2,328,400	2,646,593	4,974,993
Lincoln.....	140	9,171	9,311
Mason.....	116,238	170,866	287,104
Okanogan.....	3,602	34,537	38,139
Pacific.....	929,740	2,083,830	3,013,570
Pend Oreille....	23,454	48,032	71,486
Pierce.....	1,224,603	1,058,452	2,283,055
San Juan.....	15,551	26,009	41,560
Skagit.....	157,143	362,902	520,045
Skamania.....	266,290	312,122	578,413
Snohomish.....	99,678	183,215	282,893
Spokane.....	11,984	64,749	76,732
Stevens.....	48,951	123,925	172,876
Thurston.....	224,975	493,270	718,244
Wahkiakum.....	168,474	220,925	389,399
Walla Walla.....	659	1,737	2,396
Whatcom.....	89,271	131,387	220,658
Whitman.....	--	1,912	1,912
Yakima.....	16,517	25,494	42,011
Local Subtotal...	10,890,437	17,509,728	28,400,166
State Share ²	6,154,347	10,034,616	16,188,962
TOTAL.....	\$17,044,784	\$27,544,344	\$44,589,128

¹ Includes distributions to county roads, local school districts, fire districts, ports, libraries, county general fund, and other junior taxing districts.

² State's share is used for statewide school support through the state school apportionment formula.

TABLE 7
LOCAL LEASEHOLD EXCISE TAX DISTRIBUTIONS
Fiscal Years 1978-1980

County	1978	1979	1980		
			County	Cities	Total
Adams.....	\$ 11,343	\$ 11,968	\$ 11,311	\$ 1,100	\$ 12,412
Asotin.....	3,619	2,305	1,572	1,235	2,807
Benton.....	110,581	141,089	67,101	24,704	91,805
Chelan.....	5,995	7,923	7,845	488	8,333
Challan.....	26,060	43,917	28,058	20,607	48,664
Clark.....	76,855	91,423	32,960	54,309	87,270
Columbia.....	1,728	1,513	3,381	--	3,381
Cowlitz.....	72,698	66,684	29,843	43,447	73,290
Douglas.....	19,752	10,115	13,202	12	13,214
Ferry.....	1,403	650	749	71	820
Franklin.....	68,438	76,576	79,196	21,484	100,680
Garfield.....	2,211	2,227	3,667	--	3,667
Grant.....	186,365	152,172	124,508	672	125,179
Grays Harbor.....	36,207	44,818	28,178	34,730	62,908
Island.....	9,397	9,571	4,289	7,794	12,083
Jefferson.....	11,832	23,469	20,884	--	20,884
King.....	1,210,410	1,572,651	710,009	1,137,039	1,847,048
Kitsap.....	29,629	30,917	35,868	14,220	50,088
Kittitas.....	3,666	4,090	9,159	110	9,269
Klickitat.....	11,916	5,129	7,800	322	8,122
Lewis.....	4,188	6,235	4,328	2,074	6,402
Lincoln.....	9,331	7,040	14,777	290	15,066
Mason.....	8,553	9,619	9,850	1,290	11,140
Okanogan.....	6,668	5,308	7,273	1,442	8,714
Pacific.....	11,858	20,362	13,583	6,598	20,181
Pend Oreille.....	350	691	539	53	591
Pierce.....	336,228	375,294	195,711	225,009	420,721
San Juan.....	2,236	4,031	2,970	2,096	5,066
Skagit.....	47,970	53,426	31,475	39,841	71,317
Skamania.....	1,604	1,445	2,654	1,017	3,671
Snohomish.....	165,925	193,463	78,452	140,364	218,816
Spokane.....	39,790	55,958	68,631	6,016	74,646
Stevens.....	1,719	1,302	1,459	395	1,854
Thurston.....	26,381	26,037	16,127	12,489	28,616
Wahkiakum.....	--	--	--	--	--
Walla Walla.....	28,178	33,950	35,299	390	35,688
Whatcom.....	57,055	66,403	36,808	47,751	84,559
Whitman.....	13,361	14,062	18,697	1,784	20,481
Yakima.....	13,764	16,967	19,146	4,838	23,984
TOTAL.....	\$2,675,264	\$3,192,802	\$1,777,357	\$1,856,080	\$3,633,437

TABLE 8
PUBLIC UTILITY DISTRICT (PUD) EXCISE TAX
Distributions in Fiscal 1978-1980

County	1978	1979	1980
Adams.....	\$ 163	\$ 147	\$ 159
Benton.....	190,787	226,417	286,019
Chelan.....	1,009,208	1,199,449	1,267,989
Clallam.....	91,394	104,034	114,336
Clark.....	441,670	498,335	581,905
Cowlitz.....	354,475	367,333	415,857
Douglas.....	741,183	861,458	914,994
Ferry.....	15,229	17,639	20,224
Franklin.....	101,512	115,060	130,470
Grant.....	929,388	931,408	999,590
Grays Harbor...	185,362	195,656	213,899
Island.....	10,473	12,136	14,839
Jefferson.....	6,269	7,519	8,206
Kitsap.....	477	507	615
Kittitas.....	249,523	248,115	259,971
Klickitat.....	51,480	53,858	60,359
Lewis.....	290,400	261,663	259,699
Lincoln.....	538	523	605
Mason.....	86,745	98,535	120,720
Okanogan.....	261,395	304,931	306,695
Pacific.....	60,528	67,269	72,382
Pend Oreille...	101,425	116,475	116,102
Pierce.....	1,785	1,751	2,247
Skagit.....	321	406	402
Skamania.....	23,353	27,025	36,148
Snohomish.....	649,591	746,962	909,949
Thurston.....	8,517	6,713	7,606
Wahkiakum.....	11,168	13,092	14,941
Whatcom.....	8,695	10,011	10,962
Yakima.....	229,541	230,312	243,013
STATE.....	<u>254,691</u>	<u>280,197</u>	<u>309,454</u>
TOTAL.....	\$6,367,286	\$7,004,935	\$7,736,357

TABLE 9

RETAIL SALES AND USE TAX DISTRIBUTIONS FOR
LOCAL STADIUM AND CONVENTION CENTER FACILITIES
Fiscal Years 1976-1980

Fiscal Year	Cities	Counties	Total
1976	\$ 738,587	\$1,012,552	\$1,751,139
1977	1,058,180	1,400,009	2,458,189
1978	1,167,426	1,478,879	2,646,305
1979	1,771,337	2,215,737	3,987,074
1980	1,739,806	2,450,133	4,189,939

As of October, 1980, 55 cities and 16 counties were participating in this program. The 2 percent stadium/convention center tax is not an additional tax for the consumer but is deducted from the 4.5 percent state retail sales & use tax on hotel/motel lodgings.

TABLE 10

REAL ESTATE EXCISE TAX STATISTICS
Fiscal Years 1971-1980

Fiscal Year	Number of Sales	Taxable Value of Sales (\$000,000)	1.0% Real Estate Excise Tax (\$000)
1971	n.a.	\$1,855.2	\$18,551.9
1972	n.a.	2,159.0	21,590.0
1973	n.a.	2,728.2	27,281.6
1974	191,910	3,132.1	31,321.0
1975	190,133	3,231.3	32,312.8
1976	224,700	4,408.4	44,083.6
1977	236,358	6,039.1	60,391.1
1978	294,887	8,627.3	86,273.5
1979	286,690	10,158.9	101,588.6
1980	242,020	9,567.4	95,674.3

TABLE 11

NUMBER OF STATE EXCISE TAXPAYERS
Registered Accounts by County and Reporting Frequency
Beginning of Fiscal 1980 and 1981

County	July 11, 1979	July 7, 1980			Total
	Total	Monthly	Quarterly	Annual	
Adams.....	676	175	282	220	677
Asotin.....	511	100	263	168	531
Benton.....	3,609	882	1,647	1,179	3,708
Chelan.....	3,100	869	1,376	920	3,165
Clallam.....	3,156	680	1,581	1,034	3,295
Clark.....	6,747	1,492	3,209	2,219	6,920
Columbia.....	205	48	82	68	198
Cowlitz.....	3,212	849	1,409	969	3,227
Douglas.....	277	61	109	110	280
Ferry.....	275	43	123	123	289
Franklin.....	1,441	418	677	376	1,471
Garfield.....	119	26	58	38	122
Grant.....	2,188	593	939	665	2,197
Grays Harbor.....	3,311	865	1,489	998	3,352
Island.....	1,707	329	782	642	1,753
Jefferson.....	1,071	188	526	429	1,143
King.....	66,685	14,544	30,269	24,154	68,967
Kitsap.....	5,493	1,205	2,462	2,128	5,795
Kittitas.....	1,167	298	507	406	1,211
Klickitat.....	648	154	319	193	666
Lewis.....	2,817	697	1,269	910	2,876
Lincoln.....	502	110	187	188	485
Mason.....	1,472	304	689	555	1,548
Okanogan.....	1,510	353	663	523	1,539
Pacific.....	1,071	261	482	354	1,097
Pend Oreille.....	358	59	172	132	363
Pierce.....	18,414	4,157	8,255	6,696	19,108
San Juan.....	839	159	381	347	887
Skagit.....	3,607	898	1,604	1,276	3,778
Skamania.....	267	42	109	98	249
Snohomish.....	15,230	3,161	7,094	5,882	16,137
Spokane.....	13,570	3,459	5,995	4,322	13,776
Stevens.....	1,227	262	601	401	1,264
Thurston.....	5,721	1,199	2,564	2,153	5,916
Wahkiakum.....	173	40	78	68	186
Walla Walla.....	1,794	454	756	596	1,806
Whatcom.....	5,447	1,326	2,363	1,880	5,569
Whitman.....	1,200	280	479	416	1,175
Yakima.....	6,525	1,780	2,875	1,969	6,624
SUBTOTAL.....	187,342	42,820	84,725	65,805	193,350
Out-Of-State.....	12,514	4,338	4,780	3,952	13,070
TOTAL.....	199,856	47,158	89,505	69,757	206,420

PROPERTY TAX LEVIES, COLLECTIONS AND RATIOS

Analysis of 1979 Levies and Collections and 1980 Ratios

Table 12 - Property Tax Levies by Major Taxing District, by
Calendar Year Due, 1977 - 1980

Table 13 - Property Tax Levies by County, Due in Calendar 1979
and 1980

Table 14 - Property Tax Levy Rates by County; Countywide Average
Rates Per \$1,000 Assessed Value by Year Due, 1976 - 1980

Table 15 - Property Tax Valuations, Levies, and Average Tax Rates,
by Calendar Year Due, 1910 - 1980

Table 16 - Number of Taxing Districts by Type, 1975 - 1980

Table 17 - Property Tax Collections and Year-end Delinquency,
Amounts by County for Calendar 1979

Table 18 - Property Tax Collections and Year-end Delinquency,
Statewide Totals, 1935 - 1979

Table 19 - Indicated Property Tax Ratios by County, by Assessment
Years, 1976 - 1980

Table 20 - Property Tax Ratios by County; Real, Personal, and
Indicated Ratios, Assessment Years 1979 - 1980

LEVIES DUE IN 1980 (TABLES 12-15)

The average levy rate for property taxes due in 1980 fell for the third straight year, and the total amount levied was lower by \$57 million. While assessed values grew by 16.6 percent to \$77.7 billion, total levies declined 5.4 percent to \$1,006.7 million; thus the statewide average levy rate dropped by over \$3.00 to \$12.96 per \$1,000 of assessed value.

Much of the levy reduction was attributable to an increase in state funding of public schools which reduced local M & O levies by 51 percent. This was coupled with the 106 percent limit which restricts annual regular levy increases to 6 percent plus additional values resulting from new construction.

The state property tax levy for public schools due in 1980 increased 10.3 percent to \$336 million. Legislation approved in 1979 places the state levy under the same 106 percent limit as local regular levies have been since 1974. Without this limit, which was first effective for 1980 collections, the state levy would have been \$38 million larger.

Support for public schools continues to be the largest property tax component, but its proportion was far less than last year - 56.0% compared with 62.9% in 1979. Within the overall school levy considerable shifting occurred as the state levy increased its proportion from 28.6% last year to 33.4% of the total in 1980. Special M & O levies were reduced from 27.4% to 22.6% and school bonds grew from 7.0% to 8.5% of the total. Other major recipients - counties, cities, junior and other special districts - all increased their total levy amount as well as their share of the total amount.

A new regular levy appeared for the first time for 1980 collections. Authorized by the 1979 Legislature, the unique emergency medical service levy

may be levied by counties, cities or special health districts for a 6 year period. A total of \$1.9 million was levied during the first year by 14 such districts.

The total property tax levy increased in 1980 in only 7 counties led by San Juan, Jefferson, and Island counties. The largest percentage reductions occurred in Pend Oreille, Grays Harbor and Columbia counties. Average county-wide levy rates are now lower than \$10.00 per \$1,000 in six counties - Adams, Ferry, Jefferson, Mason, San Juan, and Skamania. The rate exceeds \$14.00 in only three counties - Pierce, King, and Garfield.

NUMBER OF TAXING DISTRICTS (Table 16)

Except for the elimination of 68 townships in 1976, the total number of taxing districts - 1,587 - has remained fairly stable in recent years. School, road and port districts have declined, but water, fire, cemetery and park and recreation districts have increased in number.

The total number of tax code areas - 3,000 - remains about twice the number of taxing districts. A tax code area refers to the geographical area created by overlapping taxing district boundaries. Each code area has a unique composition of taxing districts, and the combined property tax rate levied by all districts applies uniformly within the boundaries of the tax code area.

1979 COLLECTIONS (Tables 17-18)

For the first time property tax collections in Washington exceeded \$1 billion. Calendar 1979 collections of \$1,065 million were 6.8 percent above the previous year. Of the total collections \$1,009.9 million was collected against the current tax roll and \$55.7 million was attributable to prior year delinquencies. The collection of current taxes represents 94.8 percent of

the 1979 tax roll. Of the delinquent taxes as of January 1, 1979, 57.8 percent was collected during the year. Total collections during 1979 equaled 100.0 percent of the 1979 current tax roll, an achievement equaled only once in the past 35 years.

ASSESSMENT RATIOS (Tables 19-20)

The Department's annual ratio study measures the assessment level of real and personal property in each county. The indicated ratio represents the weighted average of real and personal property ratios. The 1980 statewide indicated ratio (for taxes due in 1981) increased by nearly 12 points to 85.7 percent of full market value. This compares with assessment levels of 78.3 percent in 1978 and 74.0 percent in 1979.

The rapid rise in the statewide assessment level is largely due to restoration of revalued property to the tax rolls in King and Pierce counties, which had not placed any revalued amounts on the rolls the two prior years. As a result the overall ratio in King county jumped 30 percentage points and Pierce county gained 10. Also the current downturn in real estate activity due to high interest rates has slowed the growth rate in market values experienced in recent years, allowing assessments to keep more current with the market.

The 1980 indicated ratios range from a high of 97.5 percent in King county to a low of 64.2 in Mason County. Five counties had an indicated ratio over 90 percent while only three counties were below 70 percent.

The \$12.96 per thousand statewide average levy rate for taxes due in 1980 represents a "nominal" tax rate - that is total levies divided by total assessed valuation. The "effective" tax rate takes into consideration the fact that property is usually valued at somewhat less than full market value. Utilizing

the 74 percent indicated ratio in 1979 for taxes due in 1980, the average effective property tax rate is calculated to be \$9.70 per \$1,000 of full property value or less than 1.0 percent. This represents a significant decrease from the effective tax rate of 1.25 percent the previous year, and is the first time that combined regular and special property tax levies in Washington averaged less than 1.0 percent of full market value.

TABLE 12
PROPERTY TAX LEVIES BY MAJOR TAXING DISTRICT
By Calendar Year Due, 1977-1980
Dollars in Thousands

District	1977		1978	
	Amount	Percent	Amount	Percent
TOTAL.....	\$927,390	100.0	\$1,002,340	100.0
SCHOOLS.....	601,114	64.8	650,876	64.9
State (Regular).....	210,668	22.7	250,672	25.0
Local (Special).....	390,445	42.1	400,204	39.9
Special M & O.....	323,932	34.9	334,687	33.4
Special Bond.....	66,513	7.2	65,517	6.5
COUNTY.....	155,838	16.8	169,580	16.9
Current Expense (Regular)	74,525*	8.0	84,045	8.4
Roads (Regular).....	50,538	5.5	55,186	5.5
Emergency Medical Service	--	--	--	--
All Other Regular.....	9,714	1.1	11,594	1.2
All Special.....	21,062	2.3	18,755	1.9
CITIES AND TOWNS.....	108,401	11.7	115,302	11.5
Regular Levies.....	89,920	9.7	97,428	9.7
Emergency Medical Service	--	--	--	--
Special Levies.....	18,481	2.0	17,874	1.8
DISTRICTS.....	62,038	6.7	66,580	6.6
Total Regular.....	45,995	5.0	51,537	5.1
Total Specials.....	16,043	1.7	15,045	1.5
Port Regular.....	16,174	1.7	17,396	1.7
Port Special.....	3,408	.4	4,697	.5
Fire Protection Regular	18,001	1.9	20,133	2.0
Fire Protection Special	5,041	.5	4,315	.4
Library Regular.....	9,797	1.1	10,972	1.1
Library Special.....	595	.1	541	.1
Hospital Regular.....	1,347	.2	1,559	.2
Hospital Special.....	5,209	.6	3,251	.3
Other Regular.....	675	.1	1,477	.2
Other Special.....	1,790	.2	2,242	.2

*For comparability, T.B. Hospitalization is shown under County Current Expense for all years. This amounted to \$6,369 in 1977. This item was deleted from 1978 levies as a separate item and placed under current expense.

TABLE 12, Cont.
PROPERTY TAX LEVIES BY MAJOR TAXING DISTRICT
By Calendar Year Due, 1977-1980
Dollars in Thousands

1979		1980		1979 to 1980 Comparison	
Amount	Percent	Amount	Percent	Difference	Percent Change
\$1,064,021	100.0	\$1,006,737	100.0	\$- 57,284	- 5.4
669,799	62.9	563,406	56.0	-106,393	-15.9
304,642	28.6	335,959	33.4	31,317	10.3
365,157	34.3	227,447	22.6	-137,710	-37.7
291,117	27.4	142,224	14.1	-148,893	-51.2
74,040	7.0	85,223	8.5	11,183	15.1
186,436	17.5	212,647	21.1	26,211	14.1
94,888	8.9	105,230	10.4	10,342	10.9
61,735	5.8	68,389	6.8	6,654	10.8
--	--	1,876	0.2	--	--
13,901	1.3	17,549	1.7	3,648	26.2
15,913	1.5	19,603	2.0	3,690	23.2
126,476	11.9	140,659	14.0	14,183	11.2
107,141	10.1	116,169	11.6	9,028	8.4
--	--	3,970	0.4	--	--
19,335	1.8	20,520	2.0	1,185	6.1
81,309	7.6	90,025	8.9	8,717	10.7
60,531	5.7	71,127	7.0	10,596	17.5
20,777	2.0	18,898	1.9	- 1,879	- 9.0
20,204	1.9	25,300	2.5	5,096	25.2
4,528	.4	1,024	0.1	- 3,504	-77.4
24,554	2.3	27,376	2.7	2,822	11.5
6,804	.6	8,629	.9	1,825	26.8
12,260	1.2	14,119	1.4	1,859	15.2
560	--	515	--	- 45	- 8.0
1,650	.2	2,522	0.2	872	52.8
6,168	.6	5,129	0.5	- 1,039	16.8
1,863	.2	1,810	0.2	- 53	- 2.8
2,717	.3	3,601	0.4	884	32.5

TABLE 13
PROPERTY TAX LEVIES BY COUNTY
Due in Calendar 1979 and 1980

County	Levy Due		Change	Percent Change
	1979	1980		
Adams.....	\$ 5,976,676	\$ 5,454,816	\$- 521,860	- 8.7%
Asotin.....	2,860,211	2,632,762	- 227,449	- 8.0
Benton.....	24,374,161	23,558,262	- 815,899	- 3.4
Chelan.....	12,576,791	11,416,114	- 1,160,677	- 9.2
Clallam.....	11,533,805	11,265,966	- 267,839	- 2.3
Clark.....	44,573,285	44,800,308	227,023	.5
Columbia.....	1,888,026	1,557,615	- 330,411	-17.5
Cowlitz.....	26,015,928	23,892,504	- 2,123,424	- 8.2
Douglas.....	5,780,132	5,371,525	- 408,607	- 7.1
Ferry.....	704,909	731,703	26,794	3.8
Franklin.....	10,434,962	10,673,977	239,015	2.3
Garfield.....	1,520,569	1,500,420	- 20,149	- 1.3
Grant.....	14,690,424	12,733,228	- 1,957,196	-13.3
Grays Harbor...	18,277,515	14,968,691	- 3,308,824	-18.1
Island.....	8,712,325	9,620,569	908,244	10.4
Jefferson.....	4,938,073	5,465,063	526,990	10.7
King.....	376,025,913	358,991,555	-17,034,358	- 4.5
Kitsap.....	30,275,780	28,829,081	- 1,446,699	- 4.8
Kittitas.....	6,026,548	5,324,922	- 701,626	-11.6
Klickitat.....	4,851,203	4,219,804	- 631,399	-13.0
Lewis.....	13,687,903	12,813,218	- 874,685	- 6.4
Lincoln.....	5,081,802	4,440,048	- 641,754	-12.6
Mason.....	7,719,897	7,490,856	- 229,041	- 3.0
Okanogan.....	7,068,067	6,196,231	- 871,836	-12.3
Pacific.....	5,100,199	4,591,208	- 508,991	-10.0
Pend Oreille...	1,862,492	1,384,017	- 478,475	-25.7
Pierce.....	109,087,735	99,594,343	- 9,493,392	- 8.7
San Juan.....	3,865,252	4,613,545	748,293	19.4
Skagit.....	19,564,693	18,067,499	- 1,497,194	- 7.6
Skamania.....	1,883,796	1,902,874	19,078	1.0
Snohomish.....	74,815,894	72,438,193	- 2,377,701	- 3.2
Spokane.....	76,565,080	72,876,154	- 3,688,926	- 4.8
Stevens.....	5,075,397	5,058,909	- 16,488	- .3
Thurston.....	30,702,082	28,686,621	- 2,015,461	- 6.6
Wahkiakum.....	867,795	748,688	- 119,107	- 13.7
Walla Walla....	12,065,806	11,824,779	- 241,027	- 2.0
Whatcom.....	30,919,370	29,213,942	- 1,687,428	- 5.5
Whitman.....	11,197,207	9,553,129	- 1,644,078	- 14.7
Yakima.....	34,853,229	32,216,679	- 2,636,550	- 7.6
TOTALS.....	\$1,064,020,932	\$1,006,737,818	\$-57,283,114	- 5.4%

TABLE 14

PROPERTY TAX LEVY RATES BY COUNTY
Countywide Average Rates Per \$1,000 Assessed
Value by Year Due, 1976-1980

County	1976	1977	1978	1979	1980
Adams.....	\$14.97	\$14.11	\$13.78	\$11.95	\$ 9.67
Asotin.....	14.86	17.43	17.10	15.56	13.09
Benton.....	14.04	18.53	15.02	13.17	10.91
Chelan.....	17.61	18.89	18.46	16.36	13.03
Clallam.....	12.58	14.70	15.49	14.15	11.92
Clark.....	17.26	18.60	16.57	14.75	12.25
Columbia.....	13.54	13.89	14.56	13.37	10.75
Cowlitz.....	15.01	15.75	14.37	12.94	10.56
Douglas.....	19.14	18.71	19.36	17.13	11.92
Ferry.....	10.79	11.77	12.88	11.35	9.06
Franklin.....	14.72	17.35	16.45	14.60	13.41
Garfield.....	11.66	11.86	16.50	18.60	14.17
Grant.....	15.25	15.74	16.33	15.66	11.80
Grays Harbor.....	16.82	16.21	15.00	16.58	11.74
Island.....	14.93	14.32	14.16	12.31	10.54
Jefferson.....	9.07	10.20	14.06	9.49	9.04
King.....	15.42	19.63	17.45	17.39	14.80
Kitsap.....	14.87	15.14	13.16	14.85	11.66
Kittitas.....	15.11	16.18	14.54	15.46	11.79
Klickitat.....	13.55	14.47	14.99	15.89	13.24
Lewis.....	11.76	12.10	13.34	12.87	10.44
Lincoln.....	16.65	15.48	14.56	13.94	11.46
Mason.....	11.99	12.94	11.56	12.93	9.96
Okanogan.....	13.41	14.27	14.04	14.27	11.42
Pacific.....	15.69	15.49	15.95	14.43	12.38
Pend Oreille.....	13.31	13.21	11.81	15.61	10.23
Pierce.....	20.84	21.63	20.72	18.78	16.39
San Juan.....	10.49	10.99	13.03	11.16	9.46
Skagit.....	15.92	16.33	15.72	14.64	11.59
Skamania.....	12.54	8.92	10.66	10.03	8.69
Snohomish.....	14.85	16.59	16.36	15.07	10.87
Spokane.....	19.08	19.68	18.84	17.82	12.83
Stevens.....	12.68	15.80	13.45	11.64	10.26
Thurston.....	18.43	20.17	20.87	17.13	12.91
Wahkiakum.....	14.76	14.19	13.30	12.78	10.73
Walla Walla.....	16.40	17.71	16.36	14.22	10.78
Whatcom.....	20.33	14.59	14.48	12.81	10.96
Whitman.....	18.19	20.62	19.91	16.94	12.58
Yakima.....	13.91	14.72	16.58	15.05	12.00
STATEWIDE.....	16.09	18.05	16.94	15.98	12.96

TABLE 15
PROPERTY TAX VALUATIONS, LEVIES, AND AVERAGE TAX RATES
By Calendar Year Due, 1910-1980

Year	Assessed Valuation(\$000) ¹			Total Taxes Levied (\$000)	Statewide Average Rate Per \$1,000 A.V. ²
	County	State	Total		
1910.....	\$ 681,070	\$ 109,946	\$ 791,016	\$ 24,994	\$ 7.90
1915.....	865,995	159,466	1,025,461	36,818	8.98
1920.....	902,525	153,977	1,056,502	60,143	14.23
1925.....	999,658	148,258	1,147,916	67,004	14.59
1930.....	1,088,837	162,067	1,250,904	81,095	16.21
1935.....	852,482	112,669	965,151	48,368	12.53
1940.....	818,684	159,803	978,487	41,505	10.61
1945.....	987,810	181,507	1,169,317	46,160	9.87
1950.....	1,490,903	206,402	1,697,305	86,025	12.67
1951.....	1,527,593	211,812	1,739,406	83,573	12.01
1952.....	1,673,033	218,864	1,891,897	92,194	12.18
1953.....	1,852,481	218,061	2,070,542	104,246	12.59
1954.....	1,994,528	221,199	2,215,728	111,239	12.53
1955.....	2,118,359	230,078	2,348,437	116,833 ³	12.44
1956.....	2,242,235	232,034	2,474,269	128,642	13.00
1957.....	2,467,638	234,194	2,701,832	143,662	13.29
1958.....	2,656,444	268,651	2,925,095	158,827	13.58
1959.....	2,828,331	284,853	3,113,184	174,671	14.03
1960.....	2,919,367	307,112	3,226,480	175,998	13.64
1961.....	3,129,225	317,901	3,447,126	204,413	14.83
1962.....	3,290,578	325,635	3,616,213	214,979	14.86
1963.....	3,465,939	339,348	3,805,287	231,541	15.21
1964.....	3,655,050	347,009	4,002,059	252,611	15.78
1965.....	3,835,198	346,916	4,182,114	267,923	16.02
1966.....	4,040,600	341,824	4,382,424	285,456	16.29
1967.....	4,561,872	346,473	4,908,345	338,423	17.24
1968.....	4,966,600	342,965	5,309,565	395,951	18.64
1969.....	5,562,045	365,605	5,927,650	465,293	19.63
1970.....	6,107,912	389,227	6,497,139	533,244	20.52
1971.....	13,711,635	828,263	14,539,898	622,946	21.42
1972.....	14,348,242	857,376	15,205,618	651,005 ⁴	21.41
1973.....	16,821,800	1,099,759	17,921,559	674,458	18.82
1974.....	18,065,726	1,230,384	19,296,110	716,189	18.56
1975.....	38,211,161	2,548,447	40,759,608	806,038	19.78
1976.....	42,496,185	2,710,696	47,206,880	727,430	16.09
1977.....	48,357,404	3,023,877 ⁵	51,381,281	927,390	18.05
1978.....	56,089,049	3,079,209	59,168,258	1,002,340	16.94
1979.....	63,105,417	3,477,928	66,583,345	1,064,021	15.98
1980.....	73,956,897	3,728,925	77,685,822	1,006,737	12.96
1981.....	105,678,610	4,202,744	109,881,354	n.a.	n.a.

n.a. - not available

¹ County assessed valuations are valuations as equalized by the County Board of Equalization, and state assessed valuations are valuations of inter-county utilities and private car companies as equalized by the State Board of Equalization for county purposes.

² Total taxes levied divided by total assessed valuation. All years adjusted to dollars per thousand levied on 100 percent assessment level.

³ Unconstitutional 1955 Ryder Act levies are excluded.

⁴ Excludes levies declared unconstitutional as per Hope vs. Kinnear (1973).

⁵ Local equalized value of inter-county public utilities does not include any adjustment due to the Burling Northern v. Johnston Supreme Court decision.

TABLE 16
NUMBER OF TAXING DISTRICTS BY TYPE
1975-1980

	1975	1976	1977	1978	1979	1980
State.....	1	1	1	1	1	1
Counties.....	39	39	39	39	39	39
Cities and Towns..	265	265	265	265	265	265
Road.....	62	62	60	57	55	49
School.....	311	304	302	300	300	300
Public Utility....	30	29	29	29	29	29
Library.....	15	15	15	15	16	16
Port.....	78	72	72	71	71	74
Water.....	146	150	154	152	155	151
Fire.....	389	396	395	404	410	405
Sewer.....	58	63	64	61	59	58
Metropolitan.....	2	2	2	2	2	2
Township.....	68	0	0	0	0	0
Park.....	2	2	2	2	2	2
Flood.....	3	3	3	3	3	2
Flood Zone.....	12	12	12	12	12	13
Hospital.....	46	46	47	48	48	48
Airport.....	2	2	2	2	2	2
Ferry.....	1	1	1	1	1	1
Cemetery.....	85	86	87	87	92	93
Animal Pest.....	1	1	1	1	1	1
Mosquito Control..	4	5	7	7	7	7
Park-Recreation...	17	17	18	20	24	26
Emergency Medical.	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>3</u>
Totals.....	1,638	1,573	1,578	1,579	1,594	1,587
Tax Code Areas....	3,559	3,364	3,314	3,244	3,265	3,000

TABLE 17

PROPERTY TAX COLLECTIONS AND YEAR-END DELINQUENCY

Amounts by County for Calendar 1979

County	Current Taxes		Delinquent Taxes	
	1979 Tax Roll	Collections	Due Jan. 1, 1979	Collections
Adams.....	\$ 6,064,286	\$ 5,571,658	\$ 830,628	\$ 437,692
Anotin.....	2,860,211	2,745,599	236,619	110,297
Benton.....	24,586,563	23,246,999	1,385,604	552,148
Chelan.....	12,576,792	12,045,814	822,433	446,554
Clallam.....	11,573,402	10,938,400	667,986	511,443
Clark.....	44,573,284	41,586,937	5,417,350	2,284,910
Columbia.....	1,888,026	1,783,550	167,161	56,302
Cowlitz.....	25,916,250	25,070,455	1,521,771	787,941
Douglas.....	5,719,326	5,345,904	724,356	193,333
Ferry.....	704,157	618,421	126,066	52,806
Franklin.....	10,438,995	9,338,452	1,788,258	883,769
Garfield.....	1,522,761	1,498,597	32,793	21,812
Grant.....	14,692,776	13,341,543	2,428,740	1,220,092
Grays Harbor.....	18,442,781	17,204,804	1,931,947	871,259
Island.....	8,710,440	8,007,141	1,003,908	973,393
Jefferson.....	4,950,631	4,693,035	483,678	208,687
King.....	376,250,025	361,261,435	33,139,879	20,550,936
Kitsap.....	30,275,780	27,870,067	2,361,287	1,062,708
Kittitas.....	6,026,548	5,703,232	861,055	343,342
Klickitat.....	4,854,315	4,635,294	320,908	137,934
Lewis.....	13,614,503	12,803,373	1,396,337	644,298
Lincoln.....	5,081,143	4,929,638	250,546	106,634
Mason.....	7,719,897	6,852,839	1,097,827	494,715
Okanogan.....	7,068,069	6,312,348	1,020,956	456,741
Pacific.....	5,100,194	4,548,687	1,312,870	412,381
Pend Oreille.....	1,860,642	1,652,686	270,002	91,455
Pierce.....	109,192,492	102,959,724	10,882,247	6,884,835
San Juan.....	3,914,742	3,419,850	838,453	367,541
Skagit.....	19,673,558	18,671,494	1,589,562	1,166,106
Skamania.....	1,860,946	1,824,006	134,571	47,616
Snohomish.....	74,868,771	70,973,212	6,209,896	4,711,351
Spokane.....	76,388,416	73,564,998	4,166,717	2,851,169
Stevens.....	5,138,011	4,860,019	445,455	197,978
Thurston.....	30,724,867	28,084,619	4,160,258	2,258,889
Wahkiakum.....	867,795	830,283	76,480	50,746
Walla Walla.....	12,538,024	12,211,685	397,526	283,538
Whatcom.....	30,903,132	28,713,741	3,262,626	1,477,188
Whitman.....	11,195,296	10,683,723	628,934	239,021
Yakima.....	34,853,229	33,485,564	1,944,191	1,259,479
TOTAL.....	\$1,065,191,076	\$1,009,889,826	\$96,337,881	\$55,709,039

TABLE 17, Cont.

PROPERTY TAX COLLECTIONS AND YEAR-END DELINQUENCY

Amounts by County for Calendar 1979

Due Jan. 1, 1979	Total Current and Delinquent Taxes			Collections as % of Current Roll
	Collections	Net Changes During 1979	Unpaid Dec. 31, 1979	
\$ 6,894,914	\$ 6,009,350	\$- 8,288	\$ 877,276	99.1
3,096,830	2,855,896	+ 4,247	245,181	99.8
25,972,167	23,799,148	- 29,878	2,143,141	96.8
13,399,226	12,492,368	+ 7,810	914,668	99.3
12,241,388	11,449,844	+ 511,616	1,303,160	98.9
49,990,634	43,871,346	- 57,292	6,061,496	98.4
2,055,187	1,839,852	+ 402	215,737	97.4
27,438,021	25,858,396	- 32,473	1,547,152	99.8
6,443,682	5,539,237	- 86,510	817,935	96.8
830,224	671,227	- 12,190	146,807	95.3
12,227,253	10,222,221	+ 46,304	2,051,336	97.9
1,555,554	1,520,409	- 848	34,297	99.8
17,121,516	14,561,636	+ 245,789	2,805,669	99.1
20,374,728	18,076,064	- 14,049	2,284,615	98.0
9,714,348	8,980,534	+ 605,518	1,339,332	103.1
5,434,309	4,901,722	- 32,811	499,776	99.0
409,389,904	381,812,372	- 859,332	26,718,200	101.5
32,637,066	28,932,774	- 85,254	3,619,038	95.6
6,887,603	6,046,574	+ 155,380	996,409	100.3
5,175,224	4,773,228	+ 13,562	415,558	98.3
15,010,840	13,447,671	N.A.	1,563,169	98.8
5,331,689	5,036,272	+ 1,254	296,671	99.1
8,817,724	7,347,554	- 232,562	1,237,608	95.2
8,089,024	6,769,089	- 6,848	1,313,087	95.8
6,413,063	4,961,069	- 9,662	1,442,332	97.3
2,130,645	1,744,141	+ 1,074	387,578	93.7
120,074,739	109,844,559	+1,991,587	12,221,767	100.6
4,753,196	3,787,392	+ 3,047	968,851	96.8
21,263,121	19,837,600	+ 358,647	1,784,168	100.8
1,995,517	1,871,622	+ 48,133	172,028	100.6
81,078,667	75,684,563	+1,996,543	7,390,647	101.1
80,555,133	76,416,167	+ 618,582	4,757,548	100.0
5,583,466	5,057,997	- 43,614	481,855	98.4
34,885,124	30,343,508	+ 182,826	4,724,442	98.8
944,275	881,030	+ 2,151	65,396	101.5
12,935,550	12,495,222	+ 43,191	483,519	99.7
34,165,758	30,190,929	+ 98,086	4,072,915	97.7
11,824,230	10,922,743	- 23,388	878,099	97.6
36,797,420	\$ 34,745,042	+ 276,376	2,328,754	99.7
\$1,161,528,959	\$1,065,598,868	\$+5,677,126	\$101,607,217	100.0

TABLE 18
PROPERTY TAX COLLECTIONS AND YEAR-END DELINQUENCY
Statewide Totals, 1935-1979

Year	Current Taxes		Delinquent Taxes	
	Roll	Collections	Due Jan. 1	Collections
1979.....	\$1,065,191,076	\$1,009,889,826	\$96,337,881	\$55,709,039
1978.....	1,004,437,012	957,740,389	80,651,919	39,911,982
1977.....	922,595,258	883,696,858	77,285,723	35,540,130
1976.....	727,966,021	693,953,609	80,141,746	35,183,058
1975.....	807,696,756	766,463,520	71,920,968	30,026,271
1974.....	716,468,599	676,602,111	65,427,040	27,227,388
1973.....	674,073,294	641,132,122	62,643,342	28,498,186
1972.....	648,280,044	609,566,692	53,528,960	23,065,811
1971.....	623,102,884	585,199,988	40,557,101	16,760,878
1970.....	533,352,149	508,000,355	30,180,508	12,820,182
1969.....	465,339,018	446,363,167	23,858,047	10,518,646
1968.....	395,917,731	381,253,034	20,903,851	10,306,670
1967.....	338,785,756	326,443,528	18,582,477	9,756,817
1966.....	285,494,797	276,229,474	17,208,511	7,883,251
1965.....	267,926,402	258,818,324	15,971,601	7,763,864
1964.....	252,924,749	243,707,756	14,424,462	6,968,929
1963.....	231,884,770	223,954,759	13,599,716	6,617,887
1962.....	215,277,969	207,939,625	12,676,920	6,048,745
1961.....	204,744,026	197,851,399	11,489,473	5,384,142
1960.....	176,009,580	169,396,853	10,152,998	4,633,012
1955.....	116,882,542	112,998,479	7,086,396	3,568,268
1950.....	86,659,296	82,038,204	6,232,684	2,115,157
1945.....	46,092,054	44,393,091	4,904,694	2,115,157
1940.....	41,425,682	37,937,552	21,680,587	8,065,291
1935.....	48,283,672	39,185,275	43,151,103	13,619,763

TABLE 18, Cont.

PROPERTY TAX COLLECTIONS AND YEAR-END DELINQUENCY

Statewide Totals, 1935-1979

Due Jan. 1	Total Current & Delinquent Taxes			Total Collections as % of Current Roll
	Collections	Net Changes	Unpaid Dec. 31	
\$1,161,528,959	\$1,065,598,868	\$+5,677,126	\$101,607,217	100.0%
1,085,088,931	997,652,372	+8,936,536	96,373,095	99.3
999,880,976	919,236,989	- 62,122	80,581,865	99.6
808,107,944	728,136,672	-2,686,464	77,284,808	100.0
879,617,726	796,489,797	-3,068,774	80,059,155	98.6
781,895,637	703,829,501	-6,145,167	71,920,969	98.2
736,716,638	669,630,303	-1,728,952	65,357,383	99.3
701,809,001	632,632,511	-6,624,753	62,551,737	97.6
663,659,986	601,960,872	-8,083,080	53,616,034	96.6
563,532,655	502,820,536	-2,383,976	40,328,143	97.6
489,197,069	456,881,815	-2,095,720	30,219,534	98.2
416,821,594	391,559,710	-1,389,486	23,872,398	98.9
357,368,235	336,200,345	- 279,856	20,888,035	99.2
302,703,312	284,112,727	+ 77,785	18,668,370	99.5
283,898,002	266,582,191	- 147,695	17,168,115	99.5
267,349,216	250,676,688	- 714,062	15,958,467	99.1
245,484,490	230,572,648	- 493,379	14,418,465	99.4
227,954,893	213,988,376	- 366,975	13,599,539	99.4
216,233,498	203,235,541	- 368,190	12,629,768	99.3
186,162,578	174,029,865	- 643,248	11,489,465	98.9
123,968,938	116,566,747	- 28,038	7,374,153	99.7
91,891,980	85,387,420	- 192,509	6,312,051	99.7
50,995,748	46,508,248	- 73,889	4,414,611	100.9
63,106,269	46,002,843	-1,138,890	15,964,536	111.0
91,434,775	52,805,038	---	38,629,737	109.4

TABLE 19
INDICATED PROPERTY TAX RATIOS BY COUNTY
By Assessment Years, 1976-1980

County	1976	1977	1978	1979	1980
Adams	76.7	82.8	88.3	93.5	90.3
Asotin.....	81.8	80.0	74.1	70.1	71.6
Benton.....	93.0	82.7	83.7	79.1	84.1
Chelan.....	82.9	76.0	75.3	72.9	73.1
Clallam.....	77.3	77.5	73.2	71.0	75.6
Clark.....	94.4	91.1	85.0	80.0	78.1
Columbia.....	79.3	75.9	66.2	73.9	74.8
Cowlitz.....	94.8	87.4	84.5	84.4	85.6
Douglas.....	84.9	72.8	64.3	76.1	81.4
Ferry.....	68.4	61.3	68.9	81.9	73.7
Franklin.....	83.2	79.6	78.6	79.8	90.6
Garfield.....	72.1	59.6	43.1	98.3	95.9
Grant.....	80.7	73.0	70.2	70.3	75.2
Grays Harbor....	88.9	95.6	76.8	75.3	79.0
Island.....	78.4	71.3	76.0	76.0	70.8
Jefferson.....	80.8	80.2	82.2	82.9	87.0
King.....	92.9	90.2	75.0	67.7	97.5
Kitsap.....	92.2	89.4	86.5	83.0	81.6
Kittitas.....	92.5	88.2	83.4	87.4	83.8
Klickitat.....	86.9	80.2	66.7	66.4	65.8
Lewis.....	90.0	83.7	80.8	80.3	78.0
Lincoln.....	81.9	95.2	91.3	95.3	93.9
Mason.....	81.7	80.8	73.9	78.4	64.2
Okanogan.....	85.9	77.4	75.6	69.1	71.5
Pacific.....	88.6	85.4	84.2	76.4	75.0
Pend Oreille....	74.6	73.1	67.2	70.9	66.6
Pierce.....	89.2	89.5	79.1	67.5	77.3
San Juan.....	80.9	70.3	76.1	79.3	72.0
Skagit.....	87.3	81.5	80.9	81.6	84.2
Skamania.....	91.6	86.8	87.0	83.5	83.1
Snohomish.....	86.7	86.2	85.4	82.0	85.0
Spokane.....	85.1	77.2	77.4	74.7	71.9
Stevens.....	85.7	75.3	80.7	76.1	78.9
Thurston.....	90.5	87.4	85.3	83.5	81.9
Wahkiakum.....	86.6	87.0	86.1	78.7	75.2
Walla Walla.....	82.0	77.3	76.1	79.2	79.0
Whatcom.....	70.3	76.9	77.2	72.8	72.6
Whitman.....	72.8	71.0	87.6	94.3	86.3
Yakima.....	90.4	78.7	76.5	76.9	81.5
STATEWIDE.....	88.4	85.2	78.3	74.0	85.7

TABLE 20

PROPERTY TAX RATIOS BY COUNTY

Real, Personal and Combined Indicated Ratios
Assessment Years 1979-1980

County	Real Property		Personal Property		Combined Indicated	
	1979	1980	1979	1980	1979	1980
Adams.....	92.9	91.1	95.9	87.6	93.5	90.3
Asotin.....	67.7	69.5	91.0	93.3	70.1	71.6
Benton.....	78.0	83.4	90.0	88.8	79.7	84.1
Chelan.....	70.7	70.7	83.1	84.5	72.9	73.1
Clallam.....	67.4	73.6	91.4	87.9	71.0	75.6
Clark.....	77.3	75.2	99.7	99.9	80.0	78.1
Columbia.....	73.6	73.9	76.7	84.1	73.9	74.8
Cowlitz.....	83.6	85.3	89.7	86.8	84.4	85.6
Douglas.....	75.6	80.5	80.6	87.5	76.1	81.4
Ferry.....	78.4	70.6	97.5	91.4	81.9	73.7
Franklin.....	79.9	89.4	78.0	92.6	79.8	90.6
Garfield.....	100.0	96.0	92.1	95.6	98.3	95.9
Grant.....	66.8	76.3	83.7	71.6	70.3	75.2
Grays Harbor....	72.5	75.7	89.2	94.9	75.3	79.0
Island.....	74.8	69.2	94.3	96.8	76.0	70.8
Jefferson.....	78.8	82.5	97.1	98.9	82.9	87.0
King.....	62.3	97.3	98.2	98.7	67.7	97.5
Kitsap.....	82.6	80.8	87.7	92.1	83.0	81.6
Kittitas.....	87.7	83.1	89.0	89.7	87.4	83.8
Klickitat.....	62.0	60.0	87.8	92.4	66.4	65.8
Lewis.....	74.6	71.0	93.3	96.8	80.3	78.0
Lincoln.....	94.7	93.3	99.0	100.0	95.3	93.9
Mason.....	78.1	60.1	80.3	90.3	78.4	64.2
Okanogan.....	67.0	68.8	79.8	84.6	69.1	71.5
Pacific.....	74.5	72.4	88.6	93.3	76.4	75.0
Pend Oreille....	68.0	63.1	95.6	97.9	70.9	66.6
Pierce.....	63.4	75.7	90.2	90.5	67.5	77.3
San Juan.....	78.8	71.2	93.0	91.2	79.3	72.0
Skagit.....	80.6	82.6	92.9	90.6	81.6	84.2
Skamania.....	78.0	75.8	91.8	94.2	83.5	83.1
Snohomish.....	79.2	81.9	96.8	100.0	82.0	85.0
Spokane.....	71.7	67.7	93.1	96.3	74.7	71.9
Stevens.....	69.8	74.4	94.6	94.0	76.1	78.9
Thurston.....	82.2	79.8	92.6	97.3	83.5	81.9
Wahkiakum.....	78.1	74.8	82.3	77.8	78.7	75.2
Walla Walla.....	78.5	78.5	85.0	89.3	79.2	79.0
Whatcom.....	71.2	71.2	86.5	82.7	72.8	72.6
Whitman.....	95.5	86.4	96.4	92.0	94.3	86.3
Yakima.....	76.1	80.3	80.7	86.8	76.9	81.5
STATEWIDE.....	70.4	84.2	92.6	94.3	74.0	85.7

LOCAL AND STATE-ASSESSED PROPERTY VALUATIONS

Summary and Analysis of 1980 Property Valuations

Table 21 - 1980 Assessed Valuation of Lands and Improvements;
Locally Assessed Property by County

Table 22 - 1980 Valuation of Current Use Land by County;
Agricultural, Timber and Open Space Lands Approved
for Current Use Assessment

Table 23 - 1980 Valuation of Forest Land; Privately-Owned
Classified and Designated Forest Land by County

Table 24 - Other 1980 Property Valuation Statistics; Timber Roll,
Valuation of Reforestation Lands; and Senior Citizens
Exempt Property

Table 25 - 1980 Assessed Valuation of Personal Property by County

Table 26 - Assessed Valuation of Personal Property by Category;
Comparison of 1979 and 1980 Values

Table 27 - 1980 Actual Value of All Taxable Property and
Computation of 1980 State School Levy

Table 28 - Actual and Assessed Property Values by County; All
Taxable Real and Personal Property, 1980 Assessment
Year

1980 PROPERTY VALUATION

Every year in August, the Department of Revenue receives a detailed reporting of the locally assessed real and personal property values from each county assessor. The Department examines the information and equalizes the reported locally assessed values for state property tax levy purposes by adjusting these amounts to their true and fair value as required by RCW 84.48.080. Data on locally assessed real and personal property are shown in Tables 21 through 26 as required by the same statute. The aggregate full value of locally and state assessed property is shown in Table 27, and based on this data the computation of the state levy for public school support is illustrated. Table 28 shows the total actual value and the assessed value of the local tax base in each county.

Real Property (Table 21)

The total taxable value of locally-assessed real property was \$91.6 billion, up \$30.2 billion or 49.3 percent. Most of this increase occurred in King County, up 104.4 percent and Pierce, up 56.4 percent. Primarily as a result of revaluation the cities and towns experienced a dramatic increase in value that shifted the majority of real property value back to the incorporated places. Increasing \$16.9 billion or 56.5 percent to \$46.8 billion the cities and towns held 51.1 percent of the total real property value compared with 48.7 percent in 1979. Revaluation added \$26.4 billion real property value while new construction added \$3.9 billion new value to the assessment rolls.

Current Use Assessments (Table 22)

The state constitution permits certain lands to be valued according to their current use rather than their highest and best use value. This program includes farm agricultural lands, timberlands and open space lands. Presently 37 counties report participants in this program; in 1980 32,567 current use agreements and/or approved applications were in effect. Between 1979 and 1980 nearly 1.2 million acres were added, bringing the total acreage to 8.65 million acres. The distribution by category of land use for open space acreage is: farm

and agricultural land, 8,587,191 acres or 99.3 percent; timberland 38,140 acres or 0.4 percent; and open space land 25,163 acres or 0.3 percent. The true and fair value of these lands was \$4.2 billion while their current use or taxable value was \$1.5 billion, some \$2.7 billion less than their full market value. Translated into property tax savings, this value will produce an estimated regular levy savings in 1981 of \$18.75 million.

Forest Lands (Table 23)

Privately owned forest land that is either classified by the assessor or designated as such upon approval of the owner's application totalled 6.4 million acres, slightly more than the amount last year. The value of these lands was \$450.5 million, up \$31.6 million or 7.5 percent from 1979. This was in response to a statewide 7.4 percent per acre value increase for these lands.

Other Real Property Valuation Data (Table 24)

Legislation enacted in 1979 halted the timber roll phase-out at 80 percent of its full value based on the 1977 updating. Every five years the Department updates the market value of privately-owned standing timber in all counties. While the timber roll is exempted from property taxes, the values are used in the formula to distribute revenues to local governments from the 6.5 percent state timber excise tax imposed following harvest.

Reforestation lands are valued according to RCW 84.28.090 at \$16 per acre if in Western Washington and at \$8 per acre if in Eastern Washington. In 1980 there were 544,964 acres devoted to this purpose and their total value was \$8.6 million.

The 1980 Legislature did not change the income and value exemption limits regarding the senior citizen property tax relief program for those eligible to apply in 1980, but it did provide a definition of a life estate to allow residents of retirement communities to obtain relief if they lease the residence for life. A total of 71,912 eligible home owners with income of \$7,000 or less applied to receive the up to \$15,000 value exemption from their

regular levies that will reduce their 1981 tax bill. This amounted to \$943.3 million, an exempted value average of \$13,117 per claimant, and should result in a 1981 property tax savings of about \$6.8 million or an average of \$94.34 for each participant. Including special levy relief, the total tax savings will be about \$9.4 million.

Information for the three year single family residential improvement exemption is not included in the tables. In 1980, some 991 approved applications with a total exempted value of almost \$9.0 million were reported by 18 counties. The average exempted value was about \$9,080 for each participant.

Personal Property (Tables 25 and 26)

The reported total value of taxable personal property was \$14.1 billion an increase of \$2.4 billion or 20.4 percent from 1979. Almost 40 percent, \$953.6 million, of this increase occurred in King County. With \$5.1 billion total personal property value, King has 36.1 percent of the state wide total. In recent years increased economic activity has significantly contributed to the growth in Snohomish County. Their personal property value has more than doubled since 1977, increasing almost \$850 million, a 119.3 percent increase to \$1.6 billion in 1980. Between 1979 and 1980, their personal property value increased \$476.5 million or 43.9 percent, the second largest increase both in terms of dollar and relative gains. The largest percentage increase was in Jefferson County, up 59.9 percent. An \$80.4 million value increase in state bid timber accounted for most of their \$84.7 million year-to-year gain.

The taxable value of livestock declined 5.7 percent, a reduction that was less than the statutory decrease in the assessment level from 40 to 30 percent reflecting higher prices. The full value increased \$88.9 million or 25.7 percent to \$434.4 million. The taxable value of other agricultural products declined 45.1 percent for the 8 counties reporting these items, as lower grain prices also reduced their full value. The effect of this exemption should result in a regular levy savings of about \$2.25 million in 1981.

Machinery and equipment used on the farm, factory, warehouse, mine, forest or construction site accounted for \$4.4 billion or 30.8 percent of the total personal property value. The value of these items increased \$510.9 million or 13.3 percent from 1979. Over half of the farm machinery and equipment value increase occurred in Benton and Franklin Counties as a \$39.0 million increase accounted for 53.2 percent of the total gain. In Franklin County an administrative change resulting in sprinkler irrigation equipment being valued as personal property; in Benton the result was due to new farming operations requiring irrigation equipment. Logging and mining machinery and equipment recorded a modest 5.7 percent gain from 1979. Value increases of \$162.4 million in King, Snohomish and Spokane Counties were some what off set by a \$66.3 million decrease in Pierce County. Most of the \$39.9 million valuegrowth in other machinery, equipment, furniture, tools, etc. occurred in King, Snohomish, Spokane, Thurston, Grant, and Clark Counties.

The value of merchandise held for sale by manufacturers, wholesalers and retailers increased \$1,129.9 million. The increase in business inventory values accounted for 47.0 percent of the statewide personal property gain. Increases in King, Snohomish, Skagit, and Spokane Counties were responsible for \$862.9 million or 76.5 percent of the 1979-80 value increase.

Supplies and materials used by businesses increased \$82.2 million. Increases in King and Snohomish counties amounting to \$74.5 million represented 90.7 percent of the statewide value gain.

Among other personal property categories, the following changes were noted: intra-county public utility values increased \$0.8 million; mobile homes not permanently attached to the land increased \$223.7 million; all other personal property \$365.8 million; boats, ships and vessels used as private pleasure craft and in-state commercial vessels increased \$49.4 million, while the value of interstate and foreign commerce vessels decreased by \$11 million, due in part to Pacific county not valuing watercraft.

State Levy Computation (Table 27)

Unlike local property tax levies that are imposed on the basis of locally determined assessed values, the state property tax levy for public school support is required by statute to be levied on the full value of taxable real and personal property. This is accomplished by adjusting the locally-assessed values, except for reforestation and forest lands by the county indicated ratio to determine the full market or actual value of taxable property. To this amount is added the reforestation and forestland values and the full value of the state-assessed public service companies (utilities). The 1980 total actual value for state property tax levy purposes was \$127.7 billion.

Since 1979 this levy has been subject to the 106 percent limitation on the growth of regular levies. The 1980 levy was limited in its increase by a two-step procedure. The first, increasing the 1979 levy by six percent and, second multiplying the increase in value resulting from new construction and improvements to property statewide and the increase in value if any of state assessed property by the 1979 levy rate. The sum of this procedure was added to the 1979 levy to establish the 1980 state levy. This amount was then divided by the total actual value in calculating the statewide levy rate. The 1980 rate of \$2.8985 per \$1000 actual value (rounded) was multiplied by each county's actual value to determine the amount liable for collection in 1981. This amount was \$370.3 million (rounded), up 10.2 percent from 1979. Had this limitation not been in effect, the 1980 state levy would have been \$459.9 million, or \$89.6 million more than the amount actually levied.

The last column in this table shows the local rate for each county in terms of the local tax base (from Table 28). This is the approximate rate that is experienced by taxpayers to raise the amount of state levy imposed on each county. These rates vary inversely with the indicated ratios and range from a high of \$4.65 per \$1,000 assessed value in Klickitat County to a low of \$3.00 per \$1,000 assessed value in King County. The statewide average of \$3.37 per \$1,000 assessed value decreased 22.2 percent from 1979.

Actual And Assessed Values (Table 28)

The total actual value of \$127.7 billion translates into a local tax base of \$109.9 billion when the effect of the assessment ratios is considered. The indicated ratio reflects the overall level of property assessment in each county. However, the assessed value is not exactly the product of multiplying the full value amount by the indicated ratio because state assessed utility property is equalized by use of the separate ratios for real and personal property. The local tax base consisted of \$91.6 billion real property, 83.3 percent, \$14.1 billion personal property, 12.9 percent and \$4.2 billion, 3.8 percent, in equalized state assessed utility property.

Experiencing the largest year-to-year tax base increase in the state's history, the 1980 taxable value of real and personal property of \$109.9 billion was \$33.1 billion or 43.1 percent greater than the previous year. Most of this increase occurred in King County and resulted from a complete revaluation of locally-assessed real property. Their tax base increase of \$20.9 billion or 86.0 percent from last year, was 63.1 percent of the statewide gain. Their real property value increase of \$19.7 billion, accounted for 59.6 percent of the total gain. There was only one other county, Pierce, whose relative increase exceeded the statewide average. Their \$2.71 billion or 44.6 percent increase was principally the result of a \$2.7 billion or 56.4 percent real property value increase. One other county, Clallam, increased its tax base by more than 40 percent increasing 41.2 percent, while three others gained between 30 and 40 percent; Ferry, up 35.7 percent, Franklin up 33.4 percent and Snohomish, up 31.4 percent.

TABLE 21
1980 ASSESSED VALUATION OF LANDS AND IMPROVEMENTS
Locally Assessed Property by County

County	Unincorporated Areas			Cities & Towns	Total Taxable Value of Land & Improvements ²
	Unplatted Lands ¹	Platted Lands	Total		
Adams.....	\$ 300,974,360	\$ 9,300,520	\$ 310,274,880	\$ 101,701,850	\$ 411,976,730
Asotin.....	33,723,360	89,595,380	123,318,740	75,796,775	199,115,515
Benton.....	436,790,270	252,456,250	689,246,520	1,560,860,000	2,250,106,520
Chelan.....	243,385,602	195,073,880	438,459,482	365,941,783	804,401,265
Ciallam.....	640,625,005	178,863,539	819,488,544	276,027,331	1,095,515,875
Clark.....	1,396,604,885	1,215,910,080	2,612,514,965	1,076,683,214	3,689,198,179
Columbia.....	98,483,070	773,740	99,256,810	22,446,740	121,703,550
Cowlitz.....	1,192,060,958	150,568,846	1,342,629,804	832,632,586	2,175,262,390
Douglas.....	183,210,443	178,872,962	362,083,405	67,713,110	429,796,515
Ferry.....	66,500,683	15,485,101	81,985,784	6,661,080	88,646,864
Franklin.....	227,121,388	292,747,151	519,868,539	305,197,750	825,066,289
Garfield.....	62,473,215	---	62,473,215	19,080,405	81,553,620
Grant.....	185,390,160	409,482,190	594,872,350	308,845,510	903,717,860
Grays Harbor....	318,995,768	149,716,676	468,712,444	762,038,125	1,230,750,569
Island.....	385,867,176	389,913,052	775,780,228	196,479,881	972,260,109
Jefferson.....	438,944,210	---*	438,944,210	90,658,949	529,603,159
King.....	4,041,236,161	9,330,617,386	13,371,853,547	25,238,229,345	38,610,082,892
Kitsap.....	1,266,038,797	984,535,939	2,250,574,736	608,689,490	2,859,264,226
Kittitas.....	160,399,725	65,504,045	225,903,770	179,673,730	405,577,500
Klickitat.....	239,088,875	28,665,045	267,753,920	43,919,520	311,673,440
Lewis.....	493,754,131	79,654,920	573,409,051	285,761,000	859,170,051
Lincoln.....	228,391,500	10,120,185	238,511,685	65,692,120	304,203,805
Mason.....	223,991,635	272,157,120	496,148,755	73,305,835	569,454,590
Okanogan.....	251,918,554	63,637,779	315,556,333	181,702,024	497,258,357
Pacific.....	144,577,940	123,308,765	267,886,705	82,478,570	350,365,275
Pend Oreille....	78,405,425	37,496,461	115,901,886	23,699,761	139,601,647
Pierce.....	1,816,952,515	2,323,437,210	4,140,389,725	3,447,944,447	7,588,334,172
San Juan.....	369,544,108	163,120,810	532,664,918	43,112,840	575,777,758
Skagit.....	584,451,832	203,647,759	788,099,591	666,128,520	1,454,228,111
Skamania.....	93,780,676	17,042,259	110,822,935	19,114,809	129,937,744
Snohomish.....	1,395,785,210	2,356,858,940	3,752,644,150	3,180,610,795	6,933,254,945
Spokane.....	621,827,300	1,477,971,700	2,099,799,000	2,515,156,020	4,614,955,020
Stevens.....	256,388,990	76,120,465	332,509,455	116,451,730	448,961,185
Thurston.....	665,841,824	736,197,115	1,402,038,939	960,501,563	2,362,540,502
Wahkiakum.....	50,718,000	---	50,718,000	7,425,120	58,143,120
Walla Walla.....	495,205,475	112,905,545	608,111,020	378,275,393	986,386,413
Whatcom.....	967,080,345	493,412,990	1,460,493,335	993,578,430	2,454,071,765
Whitman.....	337,794,010	---*	337,794,010	267,587,430	605,381,440
Yakima.....	815,799,207	463,528,205	1,279,327,412	1,345,551,895	2,624,879,307
STATE TOTAL.....	\$21,810,122,788	\$22,948,700,010	\$44,758,822,798	\$46,793,355,476	\$91,552,178,274

*Value included in preceding column.

¹Includes forest lands, reforestation, and current use (open space) assessments at current use values.

²Excludes value not subject to regular property tax levies due to senior citizen exemption (up to \$15,000 for those with income of \$7,000 or less).

TABLE 22

1980 VALUATION OF CURRENT USE LAND BY COUNTY

Agricultural, Timber and Open Space Lands
Approved for Current Use Assessment

County	Applications In Effect On 1/1/1980	Acres ¹	True and Fair Value	Current Use Value	Difference
Adams.....	1,352	833,895	\$ 239,757,015	\$ 113,599,345	\$ 126,157,670
Asotin.....	170	247,420	31,074,270	14,889,320	16,184,950
Benton.....	478	480,865	182,477,970	91,019,400	91,458,570
Chelan.....	6	771	208,560	93,320	115,240
Clallam.....	419	21,823	51,172,831	6,111,213	45,061,618
Clark.....	2,016	81,476	214,395,622	12,110,330	202,285,292
Columbia.....	229	205,549	68,667,360	40,200,180	28,467,180
Cowlitz.....	201	10,648	15,023,075	3,630,532	11,392,543
Douglas.....	4,758	856,012	178,489,510	79,095,230	99,394,280
Ferry.....	75	31,858	6,367,595	1,023,999	5,343,596
Franklin.....	1,554	350,293	131,027,700	76,088,528	54,939,172
Garfield.....	542	320,029	149,770,775	49,171,840	100,598,935
Grant.....	---	---	---	---	---
Grays Harbor....	182	16,998	18,305,009	5,098,719	13,206,290
Island.....	253	14,266	20,743,161	4,642,024	16,101,137
Jefferson.....	78	4,042	7,086,005	1,585,490	5,500,515
King.....	646	27,091	116,880,700	20,808,882	96,071,818
Kitsap.....	87	2,742	10,505,218	3,349,440	7,155,778
Kittitas.....	482	182,736	54,674,330	26,407,315	28,267,015
Klickitat.....	349	280,896	36,475,865	13,397,930	23,077,935
Lewis.....	1,123	42,148	29,816,650	8,729,150	21,087,500
Lincoln.....	2,521	1,238,986	409,764,630	190,793,160	218,971,470
Mason.....	150	8,429	7,699,270	1,916,720	5,782,550
Okanogan.....	908	511,189	83,641,925	14,133,777	69,508,148
Pacific.....	39	9,089	7,484,675	3,837,910	3,646,765
Pend Oreille....	106	15,812	4,840,615	1,204,037	3,636,578
Pierce.....	845	35,041	80,302,419	18,466,485	61,835,934
San Juan.....	278	12,654	34,791,760	6,963,364	27,828,396
Skagit.....	2,159	105,151	226,202,572	66,079,150	160,123,422
Skamania.....	102	3,960	6,592,375	1,071,754	5,520,621
Snohomish.....	751	49,961	88,136,535	24,774,950	63,361,585
Spokane.....	1,364	489,993	197,903,280	70,780,840	127,122,440
Stevens.....	---	---	---	---	---
Thurston.....	960	33,597	43,918,360	5,483,515	38,434,845
Wahkiakum.....	36	3,995	2,477,710	1,105,220	1,372,490
Walla Walla.....	861	459,563	189,090,010	133,443,893	55,646,117
Whatcom.....	2,304	107,774	204,513,895	72,209,640	132,304,255
Whitman.....	2,379	1,245,333	811,347,150	224,643,080	586,704,070
Yakima.....	1,804	308,409	233,490,420	129,913,176	103,577,244
STATE TOTAL.....	32,567	8,650,494	\$4,195,116,822	\$1,537,872,858	\$2,657,243,964

¹ Acreage, as reported, is prior to any change ordered by the Boards of Equalization.

TABLE 23

1980 VALUATION OF FOREST LAND
Privately-Owned Classified and Designated
Forest Land by County

County	Classified		Designated		Total
	Acres	Value	Acres	Value	
Adams.....	---	\$ ---	---	\$ ---	\$ ---
Asotin.....	20,849	475,480	---	---	475,480
Benton.....	---	---	---	---	---
Chelan.....	114,407	1,148,922	---	---	1,148,922
Clallam.....	280,449	26,405,461	16,694	1,618,354	28,023,815
Clark.....	35,205	3,240,700	42,857	4,259,510	7,500,210
Columbia.....	24,168	410,790	1,327	22,550	433,340
Cowlitz.....	471,334	46,266,930	1,504	154,440	46,421,370
Douglas.....	---	---	---	---	---
Ferry.....	119,101 ^e	2,497,934	8,293 ^e	173,985	2,671,919
Franklin.....	---	---	---	---	---
Garfield.....	1,489	31,280	---	---	31,280
Grant.....	---	---	---	---	---
Grays Harbor.....	516,658	52,441,560	19,010	1,970,305	54,411,865
Island.....	3,284	300,011	13,418	1,240,903	1,540,914
Jefferson.....	168,452	14,457,175	13,520	1,278,055	15,735,230
King.....	244,436	19,734,604	105,684	8,951,433	28,686,037
Kitsap.....	14,106	1,060,250	29,588	2,240,660	3,300,910
Kittitas.....	280,662	5,598,580	12,047	324,810	5,923,390
Klickitat.....	257,142	4,829,120	230	4,270	4,833,390
Lewis.....	689,758	60,691,950	---	---	60,691,950
Lincoln.....	---	---	401	12,700	12,700
Mason.....	65,052	5,416,270	48,643	3,437,350	8,853,620
Okanogan.....	82,133	1,744,115	17,343	358,119	2,102,234
Pacific.....	406,171	43,777,875	7,296	831,410	44,609,285
Pend Oreille.....	118,458	2,930,872	80,955	1,910,543	4,841,415
Pierce.....	159,040	13,859,790	68,314	5,876,925	19,736,715
San Juan.....	---	---	15,179	1,242,750	1,242,750
Skagit.....	244,711	21,870,620	10,360	1,100,025	22,970,645
Skamania.....	140,312	10,821,033	1,253	100,072	10,921,105
Snohomish.....	121,236	12,532,200	39,368	5,124,140	17,656,340
Spokane.....	---	---	64,487	1,655,550	1,655,550
Stevens.....	696,234	15,854,250	---	---	15,854,250
Thurston.....	50,535	4,860,580	69,501	6,783,380	11,643,960
Wahkiakum.....	107,823	11,669,690	187	19,170	11,688,860
Walla Walla.....	2,028	40,921	4,189	96,353	137,274
Whatcom.....	135,201	11,384,415	13,696	1,668,445	13,052,860
Whitman.....	---	---	---	---	---
Yakima.....	97,719	1,670,390	670	10,440	1,680,830
TOTAL.....	5,668,153	\$398,023,768	706,014	\$52,466,647	\$450,490,415

^e Estimated

¹ Acreage, where reported, is prior to any changes ordered by the Boards of Equalization.

TABLE 24

OTHER 1980 PROPERTY VALUATION STATISTICS

Timber Roll, Valuation of Reforestation Lands,
and Senior Citizens Exempt Property

County	Timber Roll 80% Value ¹	Reforestation Lands		Senior Citizens ²	
		Acres	Value	Applicants	Amount Exempt
Adams.....	\$ ---	---	\$ ---	169	\$ 1,872,515
Asotin.....	1,100,168	---	---	522	6,985,680
Benton.....	---	---	---	1,343	17,801,470
Chelan.....	877,134	---	---	1,152	14,956,776
Clallam.....	78,553,396	17,035	272,562	1,115	14,978,832
Clark.....	12,478,193	126	2,000	3,164	42,653,350
Columbia.....	819,072	---	---	182	1,871,640
Cowlitz.....	281,830,746	47,776	764,414	1,938	25,320,115
Douglas.....	---	---	---	406	4,792,171
Ferry.....	2,682,870	---	---	123	1,347,326
Franklin.....	---	---	---	324	4,592,700
Garfield.....	218,831	---	---	75	946,923
Grant.....	---	---	---	984	11,108,300
Grays Harbor.....	114,280,966	137,880	2,206,124	1,747	23,109,111
Island.....	3,164,154	---	---	680	9,258,165
Jefferson.....	16,825,536	1,227	19,630	605	8,412,160
King.....	128,304,858	9,713	155,408	14,556 ^e	210,465,000 ^e
Kitsap.....	13,799,974	5,458	87,390	1,758	24,165,580
Kittitas.....	22,980,128	---	---	536	7,247,690
Klickitat.....	7,957,717	12,808	102,460	384	4,182,970
Lewis.....	422,688,000	35,929	574,870	1,576	20,480,685
Lincoln.....	12,700	---	---	249	2,785,248
Mason.....	18,850,310	171,652	2,742,310	735	8,917,980
Okanogan.....	679,598	---	---	836	10,421,863
Pacific.....	112,256,600	24,839	397,425	719	8,655,925
Pend Oreille.....	4,206,730	---	---	330	3,044,418
Pierce.....	137,408,318	45,531	728,470	9,012	123,710,450
San Juan.....	2,874,433	60	960	115	1,667,060
Skagit.....	29,165,933	---	---	1,812	23,933,535
Skamania.....	56,133,186	---	---	122	1,668,460
Snohomish.....	20,089,247	10,796	172,800	5,664	77,118,180
Spokane.....	1,452,872	---	---	8,270	99,185,500
Stevens.....	7,965,638	4,182	33,460	731	8,748,610
Thurston.....	29,173,162	19,892	318,250	1,911	24,614,404
Wahkiakum.....	25,883,740	---	---	115	1,470,260
Walla Walla.....	109,862	---	---	1,052	13,267,677
Whatcom.....	15,765,250	60	960	2,111	27,596,305
Whitman.....	---	---	---	480	4,808,960
Yakima.....	2,135,034	---	---	4,309	45,109,090
TOTAL.....	\$1,572,724,356	544,964	\$8,579,493	71,912	\$943,273,084

¹ Timber is not subject to property tax but the timber roll values are used for distribution of timber excise taxes to local government.

² Approved homeowners with income of \$7,000 or less exempted from regular property taxes on the first \$15,000 of residential value and all special levies.

TABLE 25
1980 ASSESSED VALUATION OF PERSONAL PROPERTY
By County

County	Livestock ¹ (Full value)	Livestock (30% taxable)	Other Farm Products ¹ (Full value)	Other Farm Products (30% taxable)	Farm Machinery and Equipment
Adams.....	\$ 12,787,711	\$ 3,836,399	\$2,730,074	\$ 819,022	\$ 38,468,676
Asotin.....	2,841,406	852,422	---	---	2,857,049
Benton.....	9,840,730	2,952,220	---	---	25,949,190
Chelan.....	818,923	245,677	39,253	11,776	10,390,765
Clallam.....	3,029,133	908,740	---	---	1,719,118
Clark.....	16,070,250	4,821,070	---	---	12,673,230
Columbia.....	2,625,230	787,570	---	---	8,233,030
Cowlitz.....	2,974,465	892,365	6,422	1,927	1,419,216
Douglas.....	7,950,103	2,385,031	---	---	16,290,089
Ferry.....	4,713,600	1,414,080	---	---	987,151
Franklin.....	14,781,956	4,434,026	5,000	1,500	56,286,982
Garfield.....	2,950,463	885,139	---	---	7,815,791
Grant.....	39,548,303	11,864,491	1,812,027	543,608	60,688,826
Grays Harbor...	8,274,917	2,482,475	152,050	45,615	3,295,345
Island.....	2,940,297	882,089	---	---	1,476,166
Jefferson.....	1,360,050	408,015	---	---	322,785
King.....	13,281,600	3,984,480	---	---	3,544,320
Kitsap.....	2,182,000 ^e	654,600	---	---	3,027,445
Kittitas.....	19,780,700	5,934,210	134,267	40,280	7,072,250
Klickitat.....	11,770,600	3,531,180	---	---	11,517,895
Lewis.....	18,024,680	5,405,200	---	---	9,370,250
Lincoln.....	12,695,651	3,811,334	---	---	35,265,961
Mason.....	553,716	166,115	---	---	719,030
Okanogan.....	20,969,884	6,290,965	---	---	17,629,481
Pacific.....	4,495,400	1,348,620	---	---	1,830,275
Pend Oreille...	2,247,298	674,189	---	---	1,534,659
Pierce.....	13,990,453	4,197,136	---	---	4,974,664
San Juan.....	975,100	292,530	---	---	495,640
Skagit.....	16,547,000	4,964,100	---	---	10,400,360
Skamania.....	314,179	94,261	---	---	260,552
Snohomish.....	17,500,700	5,250,210	---	---	8,228,670
Spokane.....	9,592,050	2,877,615	---	---	23,661,900
Stevens.....	13,385,565	4,015,670	---	---	8,446,140
Thurston.....	11,072,856	3,321,857	---	---	5,078,434
Wahkiakum.....	3,654,990	1,096,340	---	---	936,080
Walla Walla....	25,910,876	7,773,263	---	---	24,884,133
Whatcom.....	40,339,933	12,101,980	---	---	19,146,840
Whitman.....	6,310,840	1,893,250	---	---	53,914,890
Yakima.....	35,329,320	10,598,796	296,510	88,953	50,933,862
TOTAL.....	\$434,432,928	\$130,329,710	\$5,175,603	\$1,552,681	\$551,747,140

¹ Full value of livestock and other agricultural products is not included in the total assessed valuation. These items are taxed on 30% of their full value for taxes due in 1981.

TABLE 25, Cont.

1980 ASSESSED VALUATION OF PERSONAL PROPERTY
By County

County	Logging & Mining Machinery and Equipment	All Other Machinery & Equipment	Merchandise Held for Sale	Supplies and Materials Not for Resale	Intra-county Public Utility Property	Mobile Homes Not Permanently Attached to Land
Adams.....	\$ ---	\$ 15,513,362	\$ 20,118,249	\$ 266,940	\$ ---	\$ 11,275,799
Asotin.....	9,070	3,723,473	6,205,816	---	2,463,072	5,262,802
Benton.....	---	71,946,600	151,340,280	---	---	49,732,660
Chelan.....	21,346,304	51,718,020	69,466,385	7,655,329	---	11,454,608
Clallam.....	30,201,821	26,260,284	54,664,454	4,005,963	---	33,732,444
Clark.....	59,646,775	137,575,505	181,658,115	12,117,305	---	51,782,965
Columbia.....	42,320	1,329,080	3,708,130	42,630	---	1,106,010
Cowlitz.....	50,940,289	33,204,541	170,043,410	28,189,000	---	22,222,712
Douglas.....	1,074,678	7,676,723	10,164,975	58,325	---	9,979,668
Ferry.....	1,986,942	883,610	7,952,098	---	---	3,305,444
Franklin.....	---	37,152,378	67,332,938	1,118,581	---	15,122,067
Garfield.....	---	1,170,197	3,516,735	---	---	975,481
Grant.....	12,417,080	61,882,400	47,819,750	3,978,090	---	36,061,770
Grays Harbor..	55,714,940	22,622,675	110,368,660	7,934,110	648,310	14,386,540
Island.....	3,795,466	12,439,764	14,663,540	2,541,457	---	20,703,330
Jefferson.....	18,678,295	8,285,185	8,994,010	101,090	2,270	5,621,705
King.....	620,438,440	621,330,390	2,634,747,120	159,624,420	72,930	87,335,690
Kitsap.....	842,080	55,294,764	52,577,546	1,237,133	5,500	17,538,274
Kittitas.....	5,386,300	13,408,480	19,650,260	196,560	---	5,571,200
Klickitat.....	18,421,760	3,551,815	19,839,970	208,015	133,530	3,949,315
Lewis.....	68,004,925	27,349,625	88,899,000	1,674,300	---	9,770,050
Lincoln.....	5,350,784	4,223,425	9,940,457	---	---	4,616,790
Mason.....	43,822,330	11,423,585	34,304,115	34,155	---	5,547,580
Okanogan.....	5,795,513	22,978,098	29,896,381	784,286	---	15,453,929
Pacific.....	12,803,955	16,895,705	10,157,340	449,720	---	2,452,330
Pend Oreille..	2,658,339	1,681,959	5,918,152	194,091	---	5,451,727
Pierce.....	59,395,880	165,689,357	461,149,190	53,958,877	---	68,830,594
San Juan.....	1,410,770	4,601,690	3,526,980	20,880	9,873,080	2,261,960
Skagit.....	3,468,590	60,478,558	194,212,306	6,905,299	---	26,560,519
Skamania.....	24,685,104	2,402,652	11,747,833	2,032,298	12,043	3,729,845
Snohomish.....	210,660,760	183,906,780	946,071,850	59,284,075	---	91,770,850
Spokane.....	99,959,850	201,694,215	409,712,065	10,181,395	8,553,940	93,221,015
Stevens.....	25,825,000	6,682,755	39,400,760	280,655	142,360	15,274,625
Thurston.....	43,777,115	65,125,500	96,813,033	745,619	---	29,719,640
Wahkiakum.....	3,695,190	2,228,860	3,212,580	---	19,870	873,290
Walla Walla...	1,642,955	22,096,686	51,410,483	2,368,866	---	14,242,970
Whatcom.....	99,136,635	58,540,715	197,434,180	14,162,895	167,635	44,686,510
Whitman.....	---	8,710,810	16,407,090	---	---	5,350,250
Yakima.....	3,394,072	119,291,266	195,763,130	3,326,997	679,350	59,041,490
TOTAL.....	\$1,618,430,327	\$2,172,971,487	\$6,460,809,366	\$385,679,356	\$22,773,890	\$905,976,448

TABLE 25, Cont.

1980 ASSESSED VALUATION OF PERSONAL PROPERTY
By County

County	All Other Personal Property	Improvements on Exempt Property	Watercraft		Head of Household Exemption	Total Assessed Valuation of Personal Property
			Pleasure & Intra-state Commercial ¹	Interstate & Foreign Commerce ²		
Adams.....	\$ 2,685,623	\$ 144,118	\$ ---	\$ ---	\$ 121,186	\$ 93,007,002
Asotin.....	68,384	---	12,720	---	29,400	21,425,408
Benton.....	35,500	44,621,990	425,920	---	822,560	346,181,800
Chelan.....	274,565	705,980	2,040,515	---	568,981	174,740,943
Clallam.....	25,523,163	36,662,456	---	---	339,021	213,339,422
Clark.....	39,468,245	---	9,789,075	280,250	659,100	509,153,435
Columbia.....	---	1,674,600	209,590	---	79,030	17,053,930
Cowlitz.....	43,326,881	---	1,619,355	16,157	342,900	351,532,953
Douglas.....	432,722	89,131	216,273	---	262,956	48,104,659
Ferry.....	84,375	220,125	55,333	---	84,000	16,805,158
Franklin.....	1,080,119	6,591,863	---	---	323,441	188,797,013
Garfield.....	---	3,363,185	---	---	58,800	17,667,728
Grant.....	957,375	1,420,830	---	---	442,280	237,191,940
Grays Harbor..	2,855,330	9,728,125	2,549,400	13,438,465	442,500	245,627,490
Island.....	---	---	1,957,398	---	186,300	58,272,910
Jefferson.....	186,567,045	---	2,004,055	107,535	50,700	231,041,290
King.....	779,694,240	45,150,200	103,234,180	41,389,450	3,251,000	5,097,294,860
Kitsap.....	---	5,951,780	6,142,354	701,374	208,500	143,764,350
Kittitas.....	9,800,690	542,610	514,550	---	130,230	67,987,160
Klickitat.....	9,515,120	---	---	---	165,900	70,502,700
Lewis.....	19,018,100	---	827,250	4,700	504,900	229,818,500
Lincoln.....	---	223,057	51,400	---	219,000	63,264,208
Mason.....	5,365,645	11,322,175	3,275,230	35,575	168,900	115,846,635
Okanogan.....	2,827,439	3,109,263	633,085	12,348	312,900	105,097,888
Pacific.....	7,343,035	5,123,950	---	---	101,100	58,303,830
Pend Oreille..	33,118	---	14,100	---	108,300	18,052,034
Pierce.....	83,948,457	19,479,035	13,592,298	1,503,462	523,149	936,195,801
San Juan.....	117,840	281,500	6,338,640	421,300	57,900	29,584,910
Skagit.....	6,070	15,469,550	4,781,288	4,733,410	239,400	331,740,650
Skamania.....	6,963,237	2,942,520	84,014	---	81,000	54,873,359
Snohomish.....	---	17,640,730	37,988,900	1,569,390	496,800	1,561,875,415
Spokane.....	1,069,500	---	3,325,250	2,017,360	1,320,000	854,954,105
Stevens.....	4,663,850	38,477,890	1,076,815	---	449,400	143,837,120
Thurston.....	13,932,814	6,605,715	10,041,462	450,540	404,700	275,207,029
Wahkiakum.....	2,993,250	---	1,013,190	91,000	72,200	16,087,450
Walla Walla...	1,100,874	---	---	---	464,227	125,056,003
Whatcom.....	27,723,750	7,693,725	16,858,570	10,832,220	1,266,000	507,219,655
Whitman.....	---	---	---	---	367,500	85,908,790
Yakima.....	9,863,334	10,163,620	274,758	---	1,404,000	464,015,628
TOTAL.....	\$1,289,339,690	\$295,399,723	\$230,946,968	\$ 77,604,536	\$17,130,161	\$14,126,431,161

¹ Subject to state levy and 20 percent of local levies.² Subject to state levy only.

TABLE 26
ASSESSSED VALUATION OF PERSONAL PROPERTY BY CATEGORY
Comparison of 1979 and 1980 Values

Category	1979	1980	Percent of Total	Percent Change
Livestock (full value) ¹	\$ 345,560,915	\$ 434,432,928	--	25.7%
Livestock (taxable value) ²	138,224,331	130,329,710	0.9%	(5.7)
Other agricultural products (full value) ¹	7,072,774	5,175,603	--	(26.8)
Other agricultural products (taxable value) ²	2,829,103	1,552,681	--	(45.1)
Farm machinery.....	478,566,324	551,747,140	3.9	15.3
Logging/mining machinery.....	1,530,492,083	1,618,430,327	11.5	5.7
All other machinery.....	1,833,102,295	2,172,971,487	15.4	18.5
Merchandise held for sale.....	5,332,909,303	6,460,809,366	45.7	21.1
Supplies and materials (not for resale).....	303,522,822	385,679,356	2.7	27.1
Intra-county public utility property.....	21,960,091	22,773,890	0.2	3.7
Mobile homes not permanently attached to land.....	682,236,615	905,976,448	6.4	32.8
All other personal property...	923,552,738	1,289,339,690	9.1	39.6
Improvements on exempt property.....	227,890,739	295,399,723	2.1	29.6
Watercraft:				
Pleasure boats & intra- state commercial vessels....	181,517,350	230,946,968	1.6	27.2
Interstate commerce.....	88,673,716	77,604,536	0.6	(12.5)
Household exemptions.....	(16,849,333)	(17,130,161)	(0.1)	1.7
TOTAL ASSESSED VALUE.....	\$11,728,628,177	\$14,126,431,161	100.0%	20.4%

¹100% value; not included in totals.

²taxable level according to phase out: 1979 assessments, 40%; 1980 assessments, 30%.

TABLE 27

1980 ACTUAL VALUE OF ALL TAXABLE PROPERTY AND COMPUTATION OF 1980 STATE PROPERTY TAX LEVY

County	Assessed Value of Locally Assessed Property			Indicated Ratio	Actual Value of Locally Assessed Property
	Real ¹	Personal	Total		
Adams.....	\$ 411,976,730	\$ 93,007,002	\$ 504,983,732	90.3	\$ 559,228,939
Asotin.....	198,640,035	21,425,408	220,065,443	71.6	307,353,971
Benton.....	2,250,106,520	346,181,800	2,596,288,320	84.1	3,087,144,257
Chelan.....	803,252,343	174,740,943	977,993,286	73.1	1,337,884,112
Clallam.....	1,067,219,498	213,339,422	1,280,558,920	75.6	1,693,861,005
Clark.....	3,681,695,969	509,153,435	4,190,849,404	78.1	5,366,004,358
Columbia.....	121,270,210	17,053,930	138,324,140	74.8	184,925,321
Cowlitz.....	2,128,076,606	351,532,953	2,479,609,559	85.6	2,896,740,139
Douglas.....	429,796,515	48,104,659	477,901,174	81.4	587,102,179
Ferry.....	85,974,945	16,805,158	102,780,103	73.7	139,457,399
Franklin.....	825,066,289	188,797,013	1,013,863,302	90.6	1,119,054,417
Garfield.....	81,522,340	17,667,728	99,190,068	95.9	103,430,728
Grant.....	903,717,860	237,191,940	1,140,909,800	75.2	1,517,167,287
Grays Harbor..	1,174,132,580	245,627,490	1,419,760,070	79.0	1,797,164,646
Island.....	970,719,195	58,272,910	1,028,992,105	70.8	1,453,378,679
Jefferson....	513,848,299	231,041,290	744,889,589	87.0	856,194,930
King.....	38,581,241,447	5,097,294,860	43,678,536,307	97.5	44,798,498,776
Kitsap.....	2,855,875,926	143,764,350	2,999,640,276	81.6	3,676,029,750
Kittitas.....	399,654,110	67,987,160	467,641,270	83.8	558,044,475
Klickitat....	337,324,648	70,503,380	407,828,028	65.8	619,799,435
Lewis.....	797,903,231	229,818,500	1,027,721,731	78.0	1,317,591,963
Lincoln.....	304,191,105	63,264,208	367,455,313	93.9	391,326,212
Mason.....	557,858,660	\$15,846,635	673,705,295	64.2	1,049,385,195
Okanogan.....	495,156,123	105,097,888	600,254,011	71.5	839,516,099
Pacific.....	305,358,565	58,303,830	363,662,395	75.0	484,883,193
Pend Oreille..	134,760,232	18,052,034	152,812,266	66.6	229,447,847
Pierce.....	7,567,868,987	936,195,801	8,504,064,788	77.3	11,001,377,475
San Juan.....	574,534,048	29,584,910	604,118,958	72.0	839,054,108
Skagit.....	1,431,257,466	331,740,650	1,762,998,116	84.2	2,093,821,990
Skamania.....	119,016,639	54,873,359	173,889,998	83.1	209,253,908
Snohomish....	6,915,425,805	1,561,875,415	8,477,301,220	85.0	9,973,295,553
Spokane.....	4,613,299,470	854,954,105	5,468,253,575	71.9	7,605,359,631
Stevens.....	433,073,475	143,837,120	576,910,595	78.9	731,192,136
Thurston.....	2,350,578,292	275,207,029	2,625,785,321	81.9	3,206,087,083
Wahkiakum....	46,454,260	16,087,450	62,541,710	75.2	83,167,168
Walla Walla..	986,249,139	125,056,003	1,111,305,142	79.0	1,406,715,370
Whatcom.....	2,441,017,945	507,219,655	2,948,237,600	72.6	4,060,933,333
Whitman.....	605,381,440	85,908,790	691,290,230	86.3	801,031,553
Yakima.....	2,623,198,477	464,015,628	3,087,214,105	81.5	3,787,992,767
TOTAL.....	\$91,123,695,424	\$14,126,431,841	\$105,250,127,265	85.7	\$122,769,897,387

¹Excludes forest and reforestation lands and timber roll.

²Items valued locally according to state schedules on basis of full value.

TABLE 27, Cont.

1980 ACTUAL VALUE OF ALL TAXABLE PROPERTY AND
COMPUTATION OF 1980 STATE PROPERTY TAX LEVY

Classified & Designated Forest Lands ²	Reforestation Lands ²	Actual Value of State Assessed Public Utilities	Total Actual Value of All Taxable Property	1980 State ³ School Levy	1980 State Levy Rate Applied to Local Tax Base ⁴
\$ ---	\$ ---	\$ 44,532,616	\$ 603,761,555	\$ 1,765,827	\$3.244
475,480	---	10,392,721	318,222,172	924,841	4.022
---	---	137,075,438	3,224,219,695	9,666,303	3.558
1,148,922	---	39,342,122	1,378,375,156	4,052,699	4.009
28,023,815	272,562	29,839,198	1,751,996,580	5,158,358	3.865
7,500,210	2,000	154,243,253	5,527,749,821	16,286,803	3.745
433,340	---	9,438,432	194,797,093	567,473	3.871
46,421,370	764,414	94,387,574	3,038,313,497	8,879,791	3.404
---	---	14,140,055	601,242,234	1,832,911	3.740
2,671,919	---	4,606,754	146,736,072	426,789	3.897
---	---	52,641,004	1,171,695,421	3,422,700	3.222
31,280	---	4,934,945	108,396,953	319,508	3.074
---	---	40,295,584	1,557,462,871	4,551,598	3.890
54,411,865	2,206,124	92,942,067	1,946,724,702	5,712,735	3.654
1,540,914	---	32,832,253	1,487,751,846	4,469,174	4.209
15,735,230	19,630	17,463,682	889,413,472	2,591,635	3.332
28,686,037	155,408	1,430,722,971	46,258,063,192	135,427,879	3.002
3,300,910	87,390	111,388,646	3,790,806,696	11,093,077	3.573
5,923,390	---	39,481,481	603,449,346	1,743,693	3.429
4,574,915	102,460	35,062,217	659,539,027	1,917,864	4.649
60,691,950	574,870	251,102,950	1,629,961,733	4,651,747	3.518
12,700	---	36,292,126	427,631,038	1,256,548	3.116
8,853,620	2,742,310	16,904,109	1,077,885,234	3,154,688	4.506
2,102,234	---	22,029,561	863,647,894	2,514,439	4.054
44,609,285	397,425	9,039,336	538,929,239	1,568,816	3.763
4,841,415	---	7,777,417	242,066,679	719,935	4.364
19,736,715	728,470	296,269,272	11,318,111,932	33,159,690	3.774
1,242,750	960	1,369,071	841,666,889	2,454,545	4.046
22,970,645	---	115,495,047	2,232,287,682	6,519,433	3.451
10,921,105	---	66,828,727	287,003,740	846,040	3.434
17,656,340	172,800	273,910,020	10,265,034,713	29,882,573	3.411
1,655,550	---	364,038,911	7,971,054,092	20,162,786	3.475
15,854,250	33,460	37,443,973	784,523,819	2,306,932	3.677
11,643,960	318,250	140,109,238	3,358,158,531	9,878,543	3.564
11,688,860	---	2,612,083	97,468,111	287,579	3.771
137,274	---	75,573,186	1,482,425,830	3,797,174	3.224
13,052,860	960	155,268,121	4,229,255,274	12,361,233	4.004
---	---	72,924,571	873,956,124	2,544,916	3.359
1,680,830	---	174,566,014	3,964,239,611	11,832,757	3.652
\$450,231,940	\$8,579,493	\$4,515,316,746	\$127,744,025,566	\$370,712,032	\$3.374

³The total actual value of taxable property in each county is multiplied by the state levy rate of \$2.898 (rounded). The amount of state levy shown in this column includes adjustments made to correct the 1979 state levy, due to reporting errors in several counties.

⁴Approximate actual state levy rate (dollars per \$1,000 AV) based on local assessment level.

TABLE 28

1980 ACTUAL AND ASSESSED PROPERTY VALUES
ALL TAXABLE REAL AND PERSONAL PROPERTY

By County

County	Actual Value	Indicated Ratio	Assessed Value (Local Tax Base)	Percent of Total
Adams.....	\$ 603,761,555	.903	\$ 544,348,366	0.50
Asotin.....	318,222,172	.716	229,943,087	0.21
Benton.....	3,224,219,695	.841	2,717,139,411	2.47
Chelan.....	1,378,375,156	.731	1,010,896,806	0.92
Clallam.....	1,751,996,580	.756	1,334,535,823	1.21
Clark.....	5,527,749,821	.781	4,348,785,876	3.96
Columbia.....	194,797,093	.748	146,586,670	0.13
Cowlitz.....	3,038,313,497	.856	2,608,536,619	2.37
Douglas.....	601,242,234	.814	490,141,921	0.45
Ferry.....	146,736,072	.737	109,529,142	0.10
Franklin.....	1,171,695,421	.906	1,062,342,167	0.97
Garfield.....	108,396,953	.959	103,940,887	0.09
Grant.....	1,557,462,871	.752	1,170,095,982	1.07
Grays Harbor....	1,946,724,702	.790	1,563,601,736	1.42
Island.....	1,487,751,846	.708	1,061,789,515	0.97
Jefferson.....	889,413,472	.870	777,751,933	0.71
King.....	46,258,063,192	.975	45,116,542,151	41.06
Kitsap.....	3,790,806,696	.816	3,104,504,880	2.83
Kittitas.....	603,449,346	.838	508,517,397	0.46
Klickitat.....	613,635,967	.658	412,505,403	0.38
Lewis.....	1,629,961,733	.780	1,322,408,714	1.20
Lincoln.....	427,631,038	.939	403,194,399	0.37
Mason.....	1,077,885,234	.642	700,180,600	0.64
Okanogan.....	863,647,894	.715	620,261,595	0.56
Pacific.....	538,929,239	.750	416,872,984	0.38
Pend Oreille....	242,066,679	.666	164,987,813	0.15
Pierce.....	11,318,111,932	.773	8,787,019,028	8.00
San Juan.....	841,666,889	.720	606,586,959	0.55
Skagit.....	2,232,287,682	.842	1,889,367,073	1.72
Skamania.....	287,003,740	.831	246,397,723	0.22
Snohomish.....	10,265,034,713	.850	8,761,395,367	7.97
Spokane.....	7,971,054,092	.719	5,802,658,212	5.28
Stevens.....	784,523,819	.789	627,326,020	0.57
Thurston.....	3,358,158,531	.819	2,771,832,322	2.52
Wahkiakum.....	97,468,111	.752	76,254,714	0.07
Walla Walla.....	1,482,425,830	.790	1,177,806,875	1.07
Whatcom.....	4,229,255,274	.726	3,087,578,087	2.81
Whitman.....	873,956,124	.863	757,642,040	0.69
Yakima.....	<u>3,964,239,611</u>	<u>.815</u>	<u>3,239,672,450</u>	<u>2.95</u>
TOTAL.....	\$127,698,122,506	.857	\$109,881,478,747	100.00

STATE-ASSESSED PUBLIC SERVICE COMPANY VALUATIONS

Summary and Analysis of 1980 Public Utility Values

Table 29 - Summary of Public Service Company Values, 1979 and 1980 Values by Type of Utility

Actual and Equalized Assessed Values of Utilities:

Table 30 - Air Transportation Companies

Table 31 - Electric Light and Power Companies

Table 32 - Gas Companies

Table 33 - Motor Vehicle Transportation Companies
(Common Carrier - Freight)

Table 34 - Motor Vehicle Transportation Companies
(Common Carrier - Passenger)

Table 35 - Pipeline Companies

Table 36 - Private Car Companies

Table 37 - Railroad Companies

Table 38 - Telegraph Companies

Table 39 - Telephone Companies

Table 40 - Water Transportation Companies

Table 41 - Domestic Water Companies

Table 42 - Recapitulation of Public Utility Companies
By County

1980 PUBLIC UTILITY VALUES

The Department of Revenue, in discharging its duties pursuant to RCW 84.48.080, examines annual reports and related information pertaining to operating property of inter-county public service companies. Annually in August, the Department determines the actual full value of these companies, apportions these amounts among the counties to their taxing districts, and equalizes each county's utility values by its current real or personal property ratio as applicable. The 1980 results of this process are summarized in Table 29 with detail for each firm shown by county in Tables 30-42.

The number of companies valued in 1980 increased from 259 to 340, due primarily to an additional 76 companies operating private railroad cars within the state. The 1980 actual value of utility firms operating in Washington was set at \$4,515 million, an increase of 9.3 percent above 1979. The 1980 equalized assessed value of utilities increased by 12.7 percent to \$4,203 million. The total equalized value amounted to 93.1 percent of actual value, compared to a 90.2 proportion in 1979.

Most of the equalized value increase was attributable to higher real and personal property ratios. The equalized value increase of \$474.8 million out-paced the actual value increase by \$90.3 million. Personal property actual values increased 9.2 percent to \$3,894.1 million while the equalized values increased 10.5 percent to \$3,682.8 million. The equalized personal property value was 94.6 percent of its actual value compared with 93.2 in 1979. The actual value of real property increased 11.6 percent to \$621.2 million while the equalized value gained 31.2 percent to \$520.0 million. The equalized real property value was 83.7 percent of its actual value compared with 71.2 in 1979. The real property value increase halted a one year actual value and a two year equalized value decline respectively.

The actual and equalized values increased in each of the three general utility categories - transportation, communications and energy. Transportation companies increased their equalized values 17.0 percent to \$781.1 million. The largest increase occurred among

the private car companies, primarily the result of increased effect to locate and identify these firms. This effort realized a gain of 76 firms and significantly contributed to the \$36.1 million increase in taxable value. The railroads reversed a several year value decline and increased \$24.1 million in equalized value. Most of this increase was attributable to Burlington Northern. The taxable values of the water transport companies increased \$6.3 million and the motor vehicle firms increased \$5.4 million. An increase of eight air transport contributed considerably to their \$24.5 million equalized value increase.

The increase in equalized value for communications companies out-paced the actual value increase by \$48.5 million, as they increased their taxable value by 18.2 percent to \$1,985.4 million. The number of telephone companies was reduced by four due to smaller firms being acquired by Telephone Utilities of Washington, Inc. Most of the equalized value increase was attributed to gains by General Telephone and Pacific Northwest Bell. The single telegraph company, Western Union, increased its taxable value by \$1.3 million, mostly a result of new equipment installations in King County.

For energy companies, the taxable value increased 4.0 percent to \$1,436.3 million. Each of the four gas companies increased both their actual and taxable values with the latter increasing almost 8.0 percent. Slightly over one-half of the value increase was by Washington Natural Gas. The 14 electric companies recorded the smallest relative value increases of all 340 firms valued by the Department. Their taxable value increase of \$33.2 million was the third largest dollar value gain of the 11 types of firms, but the 3.0 percent gain that raised the value to \$1,132.7 million was the smallest relative increase of all companies.

Among the counties the largest relative increase was in Grays Harbor county. Most of that county's 95.0 percent increase was attributable to the gains by the electric companies, reflecting activity at the Satsop nuclear power facility. Other counties with substantial increases were: Pacific, 84.8 percent; Franklin, 44.2 percent; Lewis, 34.2 percent; and Snohomish, 31.1 percent.

TABLE 29
SUMMARY OF PUBLIC SERVICE COMPANY VALUES
1979 and 1980 Values by Type of Utility

Category	1979 Value (\$000)			1980 Value (\$000)		
	Firms	Actual	Equalized	Firms	Actual	Equalized
TRANSPORTATION						
Railroad.....	6	\$ 200,476	\$ 165,879	6	\$ 223,003	\$ 190,023
Private Car.....	111	48,041	43,656	187	86,474	79,662
Air.....	20	213,230	207,160	28	236,144	231,639
Water (vessels)..	12	29,740	27,034	12	36,195	33,295
Motor Vehicle....	63	25,528	19,156	63	27,086	24,578
Pipeline.....	6	227,700	203,799	6	241,150	220,581
Domestic Water...	1	860	740	2	1,426	1,285
Subtotal.....	219	\$ 745,575	\$ 667,424	304	\$ 851,478	\$ 781,063
COMMUNICATION						
Telephone.....	21	\$1,849,850	\$1,673,968	17	\$2,105,880	\$1,978,303
Telegraph.....	1	6,261	5,797	1	7,300	7,060
Subtotal.....	22	\$1,856,111	\$1,679,765	18	\$2,113,180	\$1,985,363
ENERGY						
Electric.....	14	\$1,223,159	\$1,099,480	14	\$1,229,559	\$1,132,660
Gas.....	4	306,000	281,289	4	321,100	303,658
Subtotal.....	18	\$1,529,159	\$1,380,769	18	\$1,550,659	\$1,436,318
TOTAL.....	259	\$4,130,845	\$3,727,958	340	\$4,515,317	\$4,202,744

TABLE 30: AIR TRANSPORTATION COMPANIES

ASSESSMENT OF OPERATING PROPERTY OF AIR TRANSPORTATION COMPANIES -- STATE OF WASHINGTON, YEAR 1980

COUNTY	RATIO	REAL-PROPERTY ACTUAL	EQUALIZED	RATIO	PERSONAL-PROPERTY ACTUAL	EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	EQUALIZED
AEROAMERICA KING	97.3			98.7	100,000	98,700	100,000	98,700
AIR CANADA KING	97.3			98.7	37,000	36,519	37,000	36,519
ALASKA AIRLINES INC KING	97.3	2,210,419	2,150,738	98.7	15,602,581	15,399,748	17,812,000	17,550,486
PIERCE	75.7			90.5	687,000	621,735	687,000	621,735
TOTAL		2,210,419	2,150,738		16,289,581	16,021,483	18,500,000	18,172,221
BRANIFF AIRWAYS INC KING	97.3			98.7	6,500,000	6,415,500	6,500,000	6,415,500
CASCADE AIRWAYS BENTON	83.4			88.8	967,233	858,903	967,233	858,903
DOUGLAS	80.5			87.5	535,694	468,732	535,694	468,732
FRANKLIN	89.4			92.6	831,781	770,229	831,781	770,229
GRANT	76.3			71.6	168,641	120,747	168,641	120,747
KING	97.3			98.7	2,718,303	2,682,965	2,718,303	2,682,965
SPOKANE	67.7			66.3	1,365,612	1,315,084	1,365,612	1,315,084
THURSTON	79.8			87.3	193,697	188,467	193,697	188,467
WALLA WALLA	78.5			89.3	1,598,561	1,427,515	1,598,561	1,427,515
WHITMAN	86.4			92.0	885,956	815,080	885,956	815,080
YAKIMA	80.3			86.8	834,522	724,365	834,522	724,365
TOTAL					10,100,000	9,372,087	10,100,000	9,372,087
CIA MEXICANA DE AVIACION S.A. MEXICANA AIRLI KING	97.3			98.7	89,600	88,436	89,600	88,436
CONTINENTAL AIR LINES INC KING	97.3			98.7	8,900,000	8,784,300	8,900,000	8,784,300
EASTERN AIR LINES INC KING	97.3			98.7	6,100,000	6,020,700	6,100,000	6,020,700
EVERGREEN INTERNATIONAL AIRLINES KING	97.3			98.7	960,000	947,520	960,000	947,520
EXECUTIVE FLIGHT SERVICE INC DBA AIR OREGON KING	97.3			98.7	150,000	148,050	150,000	148,050
FEDERAL EXPRESS CORP KING	97.3			98.7	2,700,000	2,664,900	2,700,000	2,664,900
FARWEST AIRLINES KING	97.3			98.7	740,000	730,380	740,000	730,380
FLYING TIGER LINES INC, THE KING	97.3			98.7	3,198,700	3,157,117	3,198,700	3,157,117
PIERCE	75.7			90.5	1,300	1,177	1,300	1,177
TOTAL					3,200,000	3,158,294	3,200,000	3,158,294
FRONTIER AIRLINES INC SPOKANE	67.7			96.3	1,950,000	1,877,850	1,950,000	1,877,850
HARBOR AIR LINES ISLAND	69.2			96.8	181,307	175,505	181,307	175,505
KING	97.3			98.7	9,873	9,745	9,873	9,745
SKAGIT	82.6			90.6	13,340	12,086	13,340	12,086

TABLE 30, Cont.: AIR TRANSPORTATION COMPANIES

ASSESSMENT OF OPERATING PROPERTY OF AIR TRANSPORTATION COMPANIES -- STATE OF WASHINGTON, YEAR 1980							
COUNTY	RATIO	REAL-PROPERTY ACTUAL	EQUALIZED	RATIO	PERSONAL-PROPERTY ACTUAL	EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL EQUALIZED
HARBOR AIR LINES WHATCOM	71.2			82.7	6,480	5,359	6,480 5,359
TOTAL					211,000	202,695	211,000 202,695
HUGHES AIR CORP. D/R/A HUGHES AIRWEST							
FRANKLIN	89.4			92.6	1,464,290	1,355,933	1,464,290 1,355,933
KING	97.3			98.7	7,830,078	7,728,287	7,830,078 7,728,287
SPOKANE	67.7			96.3	2,635,673	2,538,153	2,635,673 2,538,153
YAKIMA	80.3			96.8	569,959	494,724	569,959 494,724
TOTAL					12,500,000	12,117,097	12,500,000 12,117,097
NATIONAL AIRLINES, INC. % PAN AM							
KING	97.3			98.7	1,100,000	1,085,700	1,100,000 1,085,700
NORTHWEST AIRLINES INC							
KING	97.3			98.7	50,919,665	50,257,710	50,919,665 50,257,710
PIERCE	75.7			90.5	27,648	25,021	27,648 25,021
SPOKANE	67.7			96.3	13,752,687	13,243,837	13,752,687 13,243,837
TOTAL					64,700,000	63,526,568	64,700,000 63,526,568
PACIFIC WESTERN AIRLINES LTD.							
KING	97.3			98.7	720,000	710,640	720,000 710,640
PAN AMERICAN WORLD AIRWAYS INC.							
KING	97.3			98.7	8,900,000	8,784,300	8,900,000 8,784,300
PEARSON AIRCRAFT, INC.							
CLALLAM	73.6			87.9	226,100	198,742	226,100 198,742
KING	97.3			98.7	16,900	16,680	16,900 16,680
TOTAL					243,000	215,422	243,000 215,422
REEVES ALEUTIC AIRWAYS, INC.							
KING	97.3			98.7	67,000	66,129	67,000 66,129
SAN JUAN AIRLINES INC							
KING	97.3			98.7	22,000	21,714	22,000 21,714
KITSAP	80.8			92.1	3,000	2,763	3,000 2,763
SAN JUAN	71.2			91.2	134,000	122,208	134,000 122,208
WHATCOM	71.2			92.7	3,000	2,481	3,000 2,481
TOTAL					162,000	149,166	162,000 149,166
SCANDINAVIAN AIR LINES SYSTEM INC							
KING	97.3			98.7	870,000	858,690	870,000 858,690
TRANSWORLD AIRLINES ADMINISTRATIVE CENTER							
KING	97.3			98.7	1,044,000	1,030,428	1,044,000 1,030,428
UNITED AIR LINES INC							
KING	97.3			98.7	52,550,752	51,867,592	52,550,752 51,867,592
PIERCE	75.7			90.5	15,600	14,118	15,600 14,118
SPOKANE	67.7			96.3	4,333,648	4,173,303	4,333,648 4,173,303
TOTAL					56,900,000	56,055,013	56,900,000 56,055,013
WEIN AIR ALASKA INC.							
KING	97.3			98.7	2,900,000	2,862,300	2,900,000 2,862,300
WESTERN AIRLINES INC							
KING	97.3			98.7	25,572,233	25,239,793	25,572,233 25,239,793

TABLE 30, Cont.: AIR TRANSPORTATION COMPANIES

ASSESSMENT OF OPERATING PROPERTY OF AIR TRANSPORTATION COMPANIES -- STATE OF WASHINGTON, YEAR 1980

COUNTY	RATIO	REAL-PROPERTY ACTUAL	EQUALIZED	RATIO	PERSONAL-PROPERTY ACTUAL	EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	EQUALIZED
WESTERN AIRLINES INC SPOKANE	67.7			96.3	227,767	219,340	227,767	219,340
TOTAL					25,800,000	25,459,133	25,800,000	25,459,133
GRAND TOTAL		2,210,419	2,150,738		233,933,181	229,488,000	236,143,600	231,639,738

TABLE 31: LIGHT AND POWER COMPANIES

ASSESSMENT OF OPERATING PROPERTY OF ELECTRIC LIGHT AND POWER COMPANIES -- STATE OF WASHINGTON, YEAR 1980								
COUNTY	RATIO	REAL-PROPERTY ACTUAL	EQUALIZED	RATIO	PERSONAL-PROPERTY ACTUAL	EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	EQUALIZED
BENTON RURAL ELECTRIC ASSOCIATION INC								
BENTON	83.4	349,156	291,196	88.8	4,810,267	4,271,513	5,159,423	4,562,709
LEWIS	71.0			96.8	26,628	25,776	26,628	25,776
YAKIMA	80.3	42,302	33,969	86.8	3,471,649	3,013,391	3,513,951	3,047,360
TOTAL		391,458	325,165		8,308,544	7,310,680	8,700,002	7,635,845
BIG BEND ELECTRIC COOPERATIVE INC								
ADAMS	91.1	110,107	100,307	87.6	5,570,361	4,879,636	5,680,468	4,979,943
FRANKLIN	89.4	62,964	56,289	92.6	5,614,511	5,199,037	5,677,475	5,255,326
GRANT	76.3			71.6	12,456	8,918	12,456	8,918
LINCOLN	93.3			100.0	17,101	17,101	17,101	17,101
WHITMAN	86.4			92.0	12,498	11,498	12,498	11,498
TOTAL		173,071	156,596		11,226,927	10,116,190	11,399,998	10,272,786
CLEARWATER POWER CO								
ASOTIN	69.5			93.3	361,501	337,280	361,501	337,280
GARFIELD	96.0			95.6	5,658	5,409	5,658	5,409
WHITMAN	86.4			92.0	162,842	149,816	162,842	149,816
TOTAL					530,001	492,505	530,001	492,505
COLUMBIA RURAL ELECTRIC ASSOCIATION INC								
COLUMBIA	73.9	115,953	85,689	84.1	1,239,346	1,042,291	1,355,299	1,127,980
WALLA WALLA	78.5	1,400	1,009	89.3	2,743,301	2,449,769	2,744,701	2,450,868
TOTAL		117,353	86,788		3,982,647	3,492,060	4,100,000	3,578,848
INLAND POWER & LIGHT CO								
ADAMS	91.1			87.6	55,044	48,218	55,044	48,218
ASOTIN	69.5			93.3	8,194	7,636	8,194	7,636
COLUMBIA	73.9			84.1	31,169	26,213	31,169	26,213
FRANKLIN	89.4			92.6	27,466	25,434	27,466	25,434
GARFIELD	96.0	18,864	18,109	95.6	875,327	836,813	894,191	854,922
LINCOLN	93.3			100.0	13,161	13,161	13,161	13,161
PEND OREILLE	63.1	100,320	63,302	97.9	2,262,578	2,215,063	2,362,898	2,278,365
SPOKANE	67.7	1,270,745	860,295	96.3	13,307,516	12,815,143	14,578,261	13,675,438
STEVENS	74.4	50	372	94.0	2,169,650	2,039,471	2,170,150	2,039,843
WALLA WALLA	78.5			89.3	72,828	65,036	72,828	65,036
WHITMAN	86.4	139,400	120,441	92.0	2,847,249	2,619,469	2,986,649	2,739,910
TOTAL		1,529,829	1,062,519		21,670,172	20,711,657	23,200,001	21,774,176
KOOTENAI ELECTRIC COOPERATIVE INC								
SPOKANE	67.7			96.3	82,000	78,965	82,000	78,965
LINCOLN ELECTRIC COOPERATIVE INC								
ADAMS	91.1			87.6	74,974	65,677	74,974	65,677
GRANT	76.3			71.6	38,679	27,695	38,679	27,695
LINCOLN	93.3	1,398,657	1,304,947	100.0	2,387,688	2,387,688	3,786,345	3,692,635
TOTAL		1,398,657	1,304,947		2,501,341	2,481,060	3,809,998	3,786,007
NESPHEM VALLEY ELECTRIC COOPERATIVE INC								
DOUGLAS	80.5			67.5	24,494	21,432	24,494	21,432
OKANOGAN	68.8	70,914	48,789	84.6	787,592	666,302	858,506	715,091
TOTAL		70,914	48,789		812,086	687,734	883,000	736,523
PACIFIC POWER & LIGHT CO								
ASOTIN	69.5			93.3	188,136	175,531	188,136	175,531
BENTON	83.4	97,000	80,899	88.8	614,273	545,474	711,273	626,372
CLARK	75.2	5,280,611	3,971,019	99.9	24,796,265	24,771,468	30,076,876	28,742,487
COLUMBIA	73.9	62,109	45,899	84.1	2,734,676	2,299,863	2,796,785	2,345,762
COWLITZ	85.3	4,184,259	3,569,173	86.8	18,718,910	16,248,013	22,903,169	19,817,186
FRANKLIN	89.4	113,113	101,123	92.6	920,932	852,794	1,034,345	953,907
GARFIELD	96.0	20,823	19,990	95.6	1,399,276	1,337,708	1,420,099	1,357,698
GRANT	76.3			71.6	373,222	267,227	373,222	267,227

TABLE 31, Cont.: LIGHT AND POWER COMPANIES

ASSESSMENT OF OPERATING PROPERTY OF ELECTRIC LIGHT AND POWER COMPANIES -- STATE OF WASHINGTON, YEAR 1980

COUNTY	RATIO	REAL-PROPERTY ACTUAL	EQUALIZED	RATIO	PERSONAL-PROPERTY ACTUAL	EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	EQUALIZED
PACIFIC POWER & LIGHT CO								
GRAYS HARBOR	75.7	283,897	214,910	94.9	20,479,982	19,435,503	20,763,879	19,650,413
KITTITAS	83.1			89.7	1,505,791	1,350,694	1,505,791	1,350,694
KLICHTAT	63.0	400,311	240,187	92.4	2,347,160	2,168,776	2,747,471	2,408,963
LEWIS	71.0	21,050,976	14,946,193	96.8	108,834,392	105,351,691	129,885,368	120,297,894
SKAMANIA	75.8	4,590,778	3,479,899	94.2	45,804,127	43,147,489	50,394,925	46,627,298
THURSTON	79.8	172,878	137,957	97.3	5,349,365	5,204,932	5,522,243	5,342,829
WALLA WALLA	78.5	397,696	312,194	98.3	26,283,458	23,294,248	24,579,162	21,906,242
YAKIMA	80.3	1,212,924	973,977	86.8	66,884,664	58,055,890	68,997,592	59,729,867
TOTAL		37,067,377	28,093,329		325,132,639	302,807,391	363,070,716	330,900,420
PENINSULA LIGHT CO								
KITSAP	80.8			92.1	11,095	10,218	11,095	10,218
PIERCE	75.7	408,563	309,282	90.5	6,680,742	6,045,710	7,088,905	6,354,992
TOTAL		408,563	309,282		6,691,837	6,055,928	7,100,000	6,365,210
PORTLAND GENERAL ELECTRIC CO.								
CLARK	75.2			99.9	5,062	5,057	5,062	5,057
COWLITZ	85.3			86.8	8,610	7,473	8,610	7,473
GRAYS HARBOR	75.7	283,897	214,910	94.9	15,893,404	15,082,841	16,177,301	15,297,751
KLICHTAT	63.0			92.4	1,578	1,458	1,578	1,458
LEWIS	71.0	864,823	614,024	96.8	2,831,562	2,740,950	3,696,383	3,354,974
THURSTON	79.8	9,100	7,262	97.3	101,966	99,212	111,066	106,474
TOTAL		1,157,820	836,196		18,842,180	17,936,991	20,000,000	18,773,187
PUGET SOUND POWER & LIGHT CO								
ADAMS	91.1			87.6	30,141	26,404	30,141	26,404
CHELAN	70.7			84.5	316,072	267,080	316,072	267,080
DOUGLAS	80.5			87.5	411,082	359,697	411,082	359,697
GRANT	76.3			71.6	234,166	167,663	234,166	167,663
GRAYS HARBOR	75.7	141,989	107,486	94.9	10,239,441	9,717,230	10,381,430	9,824,716
ISLAND	69.2	830,646	574,807	96.8	14,612,687	14,145,080	15,443,333	14,719,887
JEFFERSON	87.5	356,831	294,387	98.9	7,515,638	7,432,966	7,872,469	7,727,353
KING	97.3	39,615,996	38,546,368	98.7	208,046,073	205,341,469	247,662,069	243,887,837
KITSAP	80.8	4,495,782	3,632,590	92.1	39,213,574	36,115,705	43,709,356	39,748,295
KITTITAS	83.1	113,964	94,706	89.7	9,899,725	8,880,053	10,013,689	8,974,759
LEWIS	71.0	2,602,258	1,847,603	96.8	15,191,302	14,705,180	17,793,560	16,552,783
PIERCE	75.7	14,355,553	10,867,154	90.5	42,890,142	38,815,577	57,245,695	49,682,731
SKAGIT	82.6	6,460,194	5,336,120	90.6	45,352,676	41,089,524	51,812,870	46,425,644
SNOHOMISH	81.9	913,444	748,112	100.0	2,571,369	2,571,369	3,484,813	3,319,481
THURSTON	79.8	2,986,405	2,383,151	97.3	44,148,673	42,956,657	47,135,078	45,339,808
WHATCOM	71.2	6,634,424	4,723,707	82.7	62,119,753	51,373,935	68,754,177	56,096,742
TOTAL		79,507,486	69,156,191		502,792,514	473,964,689	582,300,300	543,120,880
TANNER ELECTRIC								
KING	97.3	73,079	71,105	98.7	1,016,481	1,003,268	1,089,560	1,074,373
PIERCE	75.7	10,263	7,618	90.5	177,975	161,067	188,738	168,685
THURSTON	79.8			97.3	86,402	84,069	86,402	84,069
TOTAL		83,342	78,723		1,280,858	1,248,404	1,364,700	1,327,127
WASHINGTON WATER POWER CO - ELECTRIC								
ADAMS	91.1	345,000	314,294	87.6	7,194,856	6,302,695	7,519,856	6,616,989
ASOTIN	69.5	1,145,888	796,391	93.3	2,962,858	2,764,346	4,108,746	3,560,737
BENTON	83.4			88.8	16,622	14,760	16,622	14,760
DOUGLAS	80.5	8,130	6,520	87.5	566,216	495,439	574,316	501,959
FERRY	70.6			91.4	1,825,501	1,668,507	1,825,501	1,668,507
FRANKLIN	89.4	1,018	910	92.6	993,078	919,608	994,116	920,518
GARFIELD	96.0			95.6	231,750	221,553	231,750	221,553
GRANT	76.3	54,598	41,659	71.6	1,735,215	1,242,413	1,789,813	1,288,072
GRAYS HARBOR	75.7	141,989	107,486	94.9	10,239,588	9,717,369	10,381,577	9,824,855
LEWIS	71.0	6,565,977	4,661,844	96.8	26,533,461	25,684,390	33,099,438	30,346,234
LINCOLN	93.3	675,630	630,363	100.2	9,776,881	9,776,881	19,472,511	19,407,244
PEND OREILLE	63.1			97.9	218,647	214,055	218,647	214,055
SPOKANE	67.7	26,003,731	17,604,529	96.3	74,074,562	71,333,797	100,078,291	88,938,326
STEVENS	74.4	1,377,550	1,024,897	94.0	18,648,195	17,529,300	20,025,745	18,554,197
THURSTON	79.8	54,593	43,565	97.3	1,231,658	1,198,403	1,286,251	1,241,968
WHITMAN	86.4	806,532	696,844	92.0	9,570,295	8,804,671	10,376,827	9,501,515
TOTAL		37,180,606	25,929,302		165,819,471	157,889,187	203,000,007	183,817,489
GRAND TOTAL		159,886,276	127,387,827		1,069,672,747	1,005,272,141	1,229,559,023	1,132,659,968

TABLE 32: GAS COMPANIES

ASSESSMENT OF OPERATING PROPERTY OF GAS COMPANIES -- STATE OF WASHINGTON, YEAR 1980

COUNTY	RATIO	REAL-PROPERTY ACTUAL	EQUALIZED	RATIO	PERSONAL-PROPERTY ACTUAL	EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	EQUALIZED
CASCADE NATURAL GAS CORP								
ADAMS	91.1	75,830	69,082	87.6	853,299	747,490	929,129	816,572
BENTON	83.4	801,570	668,509	88.8	4,699,683	4,173,319	5,511,253	4,841,828
CHELAN	70.7	925,974	654,664	84.5	2,083,860	1,760,862	3,009,834	2,415,526
COULITZ	85.3	202,734	172,932	86.8	4,026,632	3,495,115	4,229,366	3,668,047
DOUGLAS	80.5	200	161	87.5	722,887	632,526	723,087	632,687
FRANKLIN	89.4	1,540	1,377	92.6	2,329,512	2,157,128	2,331,052	2,158,595
GRANT	76.3	146,639	111,886	71.6	2,268,323	1,624,118	2,414,962	1,736,004
GRAYS HARBOR	75.7	170,534	129,094	84.9	3,856,600	3,659,913	4,027,134	3,789,507
ISLAND	69.2	7,610	5,266	96.8	1,532,578	1,483,535	1,540,188	1,488,801
KING	97.3	2,471,246	2,404,328	98.7	1,761,461	1,738,562	4,232,507	4,142,890
KITSAP	87.8	158,500	128,068	92.1	5,504,654	5,069,786	5,663,154	5,197,854
MASON	60.1	53,800	32,333	90.3	2,333,463	2,107,119	2,387,419	2,139,452
SKAGIT	82.6	431,377	356,317	90.6	6,205,854	5,622,506	6,637,231	5,978,823
SNOHOMISH	81.9	2,800	2,294	100.0	775,003	775,003	777,803	777,297
WALLA WALLA	78.5	777,373	610,239	89.3	3,670,090	3,277,391	4,447,463	3,887,630
WHATCOM	71.2	721,579	513,764	82.7	12,554,245	10,382,359	13,275,824	10,896,123
YAKIMA	80.3	878,030	705,058	86.8	10,994,719	9,542,419	11,872,749	10,248,477
TOTAL		7,827,136	6,565,372		66,172,863	58,250,151	73,999,999	64,815,523
NORTHWEST NATURAL GAS CO								
BENTON	83.4			88.8	851,852	756,445	851,852	756,445
CLARK	75.2	35,085	26,384	99.9	13,937,335	13,923,399	13,972,420	13,949,783
Klickitat	60.0	1,250	750	92.4	1,507,415	1,392,851	1,508,665	1,393,601
SKAMANIA	75.8	2,500	1,895	94.2	764,564	720,220	767,364	722,115
TOTAL		38,835	29,029		17,061,166	16,792,915	17,110,301	16,821,944
WASHINGTON NATURAL GAS CO								
BENTON	83.4			88.8	367,956	326,745	367,956	326,745
CHELAN	70.7			84.5	2,151	1,818	2,151	1,818
KING	97.3	10,522,710	10,238,597	98.7	107,422,134	106,025,643	117,944,844	116,264,240
LEWIS	71.0	607,506	431,329	96.8	13,765,776	13,325,270	14,373,282	13,756,599
PIERCE	75.7	1,916,632	1,450,880	90.5	31,637,195	28,631,663	33,553,827	30,082,553
SNOHOMISH	81.9	248,125	203,215	100.0	13,950,509	13,950,509	14,198,634	14,153,724
SPOKANE	67.7			96.3	21,657	20,856	21,657	20,856
THURSTON	79.8	414,112	330,461	97.3	7,123,555	6,931,216	7,537,667	7,261,677
TOTAL		13,709,885	12,654,492		174,290,933	169,213,720	188,000,318	181,868,212
WASHINGTON WATER POWER CO								
ADAMS	91.1	601	548	87.6	396,375	347,225	396,976	347,773
ASOTIN	69.5	1,004	1,323	93.3	1,419,482	1,324,376	1,421,386	1,325,699
FRANKLIN	89.4			92.6	87,786	81,290	87,786	81,290
GRANT	76.3			71.6	120,317	86,147	120,317	86,147
Klickitat	60.0	400	240	92.4	298,427	275,746	298,827	275,946
LEWIS	71.0	392,367	278,581	96.4	8,007,091	7,750,865	8,399,458	8,029,446
LINCOLN	93.3	6,074	5,667	100.0	1,032,995	1,032,995	1,039,669	1,038,562
SKAMANIA	75.8	7,000	5,306	94.2	98,310	92,608	105,310	97,914
SPOKANE	67.7	44,374	29,838	96.3	26,163,125	25,195,097	26,207,199	25,224,928
STEVENS	74.4	2,511	1,868	94.0	1,829,213	1,719,460	1,831,724	1,721,328
WHITMAN	86.4	18,257	15,774	92.0	2,073,691	1,907,798	2,091,948	1,923,572
TOTAL		473,188	339,145		41,526,812	39,813,600	42,000,700	40,152,745
GRAND TOTAL		22,048,244	19,588,038		299,051,774	284,770,386	321,100,218	303,658,424

TABLE 33: FREIGHT TRANSPORTATION COMPANIES

ASSESSMENT OF OPERATING PROPERTY (OTHER THAN MOTOR VEHICLES) OF MOTOR VEHICLES TRANSPORTATION COMPANIES
(COMMON CARRIER FREIGHT) -- STATE OF WASHINGTON, YEAR 1980

	REAL-PROPERTY		PERSONAL-PROPERTY		TOTAL-REAL-AND-PERSONAL	
	ACTUAL	EQUALIZED	ACTUAL	EQUALIZED	ACTUAL	EQUALIZED
ACME INTER-CITY FREIGHT LINES			210,540	200,824	210,540	200,824
ALBINA TRANSFER CO. INC.			3,247	2,939	3,247	2,939
B N TRANSPORT INC - TAX DEPT			364,005	357,038	364,005	357,038
BAINBRIDGE AUTO FREIGHT INC			3,059	2,817	3,059	2,517
BEST WAY MOTOR FREIGHT INC	379,000	342,523	93,907	86,421	472,907	428,944
CARR & DRMSBY TRANSPORT			1,501	1,358	1,501	1,358
COLUMBIA RIVER TRUCK CO INC			92,370	92,278	92,370	92,278
CONSOLIDATED FREIGHTWAYS CORP OF DELAWARE	4,646,931	4,091,856	505,058	488,159	5,151,999	4,580,015
EAST TEXAS MOTOR FREIGHT LINES INC			56,996	55,150	56,996	55,150
EDMONDS-ALDERWOOD AUTO FREIGHT CO.			20,685	20,685	20,685	20,685
FASTEST WAY MOTOR FREIGHT INC			5,887	5,571	5,887	5,571
FORTUNE CORP., THE			34,238	33,793	34,238	33,793
GARRETT FREIGHT LINES INC	1,864,240	1,400,911	377,788	361,295	2,242,028	1,762,206
GREAT S.W. WMS INC D/B/A SEATTLE TFR & STG			38,291	37,276	38,291	37,276
HIGHLAND TRANSFER CO			58,053	58,053	58,053	58,053
I M L FREIGHT INC			74,554	73,234	74,554	73,234
INLAND TRANSPORTATION CO INC			218,964	214,008	218,964	214,008
JOY MOTOR FREIGHT			46,549	42,296	46,549	42,296
LILE INTERNATIONAL COMPANIES			311,455	296,174	311,455	296,174
LONGVIEW MOTOR TRANSPORT			23,536	20,429	23,536	20,429
LYNDEN TRANSPORT, INC.	658,550	502,387	1,223,980	1,161,826	1,882,530	1,664,213
MCLEAN TRUCKING CO.			366,631	343,776	366,631	343,776
MOUNTAIN TRUCKING COMPANY LTD			2,226	2,015	2,226	2,015
NORTH COUNTIES FREIGHT LINES INC			1,291	1,291	1,291	1,291
NORTHERN FREIGHT LINES			424	384	424	384
NORTHWEST FILM SERVICE INC			2,366	2,335	2,366	2,335
OAK HARBOR FREIGHT LINES INC			130,923	127,725	130,923	127,725
OKANOGAN-SEATTLE TRANSPORT CO INC			564	506	564	506
PACIFIC INTERMOUNTAIN EXPRESS CO			147,720	143,661	147,720	143,661
PACIFIC NORTHWEST MOTOR FREIGHT LINES INC			7,115	7,023	7,115	7,023
PENINSULA TRUCK LINES INC	369,800	288,394	116,620	111,042	486,420	399,436
POZZI BROS TRANSPORTATION INC	468,550	455,899	58,093	57,338	526,643	513,237
PUGET SOUND TRUCK LINES INC	259,546	236,676	1,518,007	1,483,793	1,777,553	1,690,469
RICHLAND TRANSFER & STORAGE INC			181	168	181	168
S & S AUTO FREIGHT INC			2,320	2,290	2,320	2,290
SILVER EAGLE CO	186,300	158,914	151,034	143,130	337,334	302,044
SILVER WHEEL FREIGHTLINES INC			77,814	75,440	77,814	75,440
SOUTHWEST DELIVERY SERVICE CO., INC.			236,243	236,007	236,243	236,007
SPOKANE FORD MOTOR FREIGHT			670	645	670	645
TACOMA MOVING & STORAGE CO	62,800	47,540	8,970	8,118	71,770	55,658
TACOMA-PORT ANGELES AUTO FREIGHT INC			49,292	43,328	49,292	43,328

TABLE 33, Cont.: FREIGHT TRANSPORTATION COMPANIES

ASSESSMENT OF OPERATING PROPERTY (OTHER THAN MOTOR VEHICLES) OF MOTOR VEHICLES TRANSPORTATION COMPANIES
(COMMON CARRIER FREIGHT) -- STATE OF WASHINGTON, YEAR 1981

	REAL-PROPERTY		PERSONAL-PROPERTY		TOTAL-REAL-AND-PERSONAL	
	ACTUAL	EQUALIZED	ACTUAL	EQUALIZED	ACTUAL	EQUALIZED
TACOMA-RAINIER AUTO FREIGHT			4,155	3,760	4,155	3,760
TIME - D.C. INC.	3,830,928	3,727,493	314,351	309,233	4,145,279	4,036,726
UNION PACIFIC MOTOR FREIGHT CO			756	746	756	746
WALLACE-COLVILLE MOTOR FREIGHT, INC.			106,550	102,608	106,550	102,608
WOODLAND TRUCK LINE INC	29,750	25,377	42,648	37,018	72,398	62,395
GRAND TOTAL	12,756,395	11,247,970	7,110,737	6,855,004	19,867,132	18,102,974

TABLE 34: PASSENGER TRANSPORTATION COMPANIES

ASSESSMENT OF OPERATING PROPERTY (OTHER THAN MOTOR VEHICLES) OF MOTOR VEHICLES TRANSPORTATION COMPANIES
(COMMON CARRIER PASSENGER) -- STATE OF WASHINGTON, YEAR 1980

	REAL-PROPERTY		PERSONAL-PROPERTY		TOTAL-REAL-AND-PERSONAL	
	ACTUAL	EQUALIZED	ACTUAL	EQUALIZED	ACTUAL	EQUALIZED
PREMERTON-TACOMA STAGES INC			27,210	25,623	27,210	25,623
PACIFIC N.W. TRANSP. SERVICE, INC.			20,360	19,338	20,360	19,338
COLUMBIA COACHWAYS			1,000	921	1,000	921
TRAILWAYS INC			129,248	126,234	129,248	126,234
CRYSTAL MOUNTAIN, INC.			1,000	939	1,000	939
EMPIRE LINES INC			75,019	69,669	75,019	69,669
EVERETT AIRPORTER			13,312	13,231	13,312	13,231
EVERGREEN STAGE LINE INC			5,000	4,997	5,000	4,997
EVERGREEN TRAILS INC			111,864	110,080	111,864	110,080
GRAY LINE OF SEATTLE INC., THE			176,333	167,171	176,333	167,171
GREYHOUND LINES INC. - WESTERN DIVISION	4,637,295	4,044,477	1,947,717	1,822,177	6,585,012	5,866,654
INLAND EMPIRE COURIER			3,000	2,888	3,000	2,888
K O C O INC DBA OLIVER TAXI SERVICE			26,954	26,325	26,954	26,325
REPUBLIC-COLVILLE STAGE LINE			2,009	1,828	2,009	1,828
NORTHWEST BUS CO. LTD.			2,345	2,132	2,345	2,132
WASHINGTON COAST LINES			28,972	27,569	28,972	27,569
WESTOURS MOTOR COACHES INC.			10,900	9,251	10,900	9,251
GRAND TOTAL	4,637,295	4,044,477	2,581,334	2,430,373	7,218,629	6,474,850

TABLE 35: PIPE LINE COMPANIES

ASSESSMENT OF OPERATING PROPERTY OF PIPE LINE COMPANIES -- STATE OF WASHINGTON, YEAR 1980

COUNTY	RATIO	REAL-PROPERTY ACTUAL	EQUALIZED	RATIO	PERSONAL-PROPERTY ACTUAL	EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	EQUALIZED
CHEVRON PIPE LINE CO								
ADAMS	91.1	2,730	2,487	87.6	767,661	672,472	770,391	674,959
FRANKLIN	89.4	18,527	16,563	92.6	1,463,154	1,354,880	1,481,681	1,371,443
LINCOLN	93.3			100.0	432,386	432,386	432,386	432,386
SPOKANE	67.7	18,044	12,216	96.3	649,091	625,075	667,135	637,291
WALLA WALLA	78.5	7,314	5,741	89.3	491,893	438,546	498,407	444,287
TOTAL		46,615	37,007		3,803,385	3,523,359	3,850,000	3,560,366
NORTHWEST PIPELINE CORP.								
ADAMS	91.1	4,977	4,534	87.6	5,060,424	4,432,931	5,065,401	4,437,465
BENTON	83.4	3,280,495	2,735,932	88.8	26,822,709	23,823,892	30,109,204	26,559,824
CHELAN	70.7	32,852	23,226	84.5	440,648	372,348	473,500	395,574
CLALLAM	75.2	985,146	740,860	99.9	8,118,695	8,113,576	9,103,881	8,851,436
COWITZ	85.3	142,024	121,146	86.8	8,226,534	7,140,633	8,368,559	7,261,779
FRANKLIN	89.4	141,161	126,148	92.6	3,679,166	3,406,907	3,820,327	3,533,105
GRANT	76.3	13,299	10,147	71.6	513,967	367,999	527,266	378,146
GRAYS HARBOR	75.7	6,759	5,101	94.9	104,214	98,899	110,953	104,000
KING	97.3	293,741	285,812	98.7	9,872,840	9,744,495	10,166,581	10,030,377
KITTITAS	83.1	10,827	8,997	89.7	1,176,973	1,055,745	1,197,803	1,064,742
Klickitat	60.0	159,028	95,417	92.4	9,897,980	9,145,733	10,057,308	9,241,150
LEWIS	71.0	944,252	670,419	96.8	11,613,547	11,241,914	12,557,799	11,912,333
LINCOLN	93.3	170	93	100.0	1,493,482	1,493,482	1,493,582	1,493,575
MASON	69.1	20,713	12,449	92.3	250,160	225,894	270,873	238,343
PIERCE	75.7	634,757	480,511	90.5	6,740,718	6,100,350	7,375,475	6,580,861
SKAGIT	82.6	670,627	553,938	90.6	7,486,543	6,782,807	8,157,170	7,336,745
SKAMANIA	75.8	16,196	12,277	94.2	4,033,257	3,795,329	4,049,453	3,811,606
SNOHOMISH	81.9	1,015,757	831,905	100.0	12,206,972	12,206,972	13,222,729	13,038,877
SPOKANE	67.7	226,664	153,411	96.3	4,019,176	3,870,465	4,245,742	4,023,876
THURSTON	79.8	16,275	12,988	97.3	3,490,130	3,395,897	3,506,405	3,408,885
WALLA WALLA	78.5	21,389	16,790	89.3	65,980	58,921	87,369	75,711
WHATCOM	71.2	1,186,305	844,648	82.7	10,298,752	8,517,072	11,485,063	9,361,720
WHITMAN	86.4	14,299	12,354	92.0	3,226,489	2,968,368	3,240,788	2,980,722
YAKIMA	80.3	6,353	55,690	86.8	2,447,700	2,124,604	2,517,053	2,180,294
TOTAL		9,906,956	7,814,843		141,293,062	130,486,233	151,230,018	138,301,076
OLYMPIC PIPE LINE CO & MOBIL OIL								
CLARK	75.2	443,733	333,697	99.9	1,894,998	1,893,104	2,338,731	2,226,791
COWITZ	85.3	907,627	774,206	86.8	4,022,326	3,491,380	4,929,953	4,265,586
KING	97.3	6,023,234	5,860,607	98.7	17,219,308	10,086,456	16,242,542	15,947,063
LEWIS	71.0	3,600	2,556	96.8	2,855,736	2,764,352	2,859,336	2,766,908
PIERCE	75.7	349,322	264,437	90.5	3,013,414	2,727,139	3,362,736	2,991,576
SKAGIT	82.6	2,713,832	2,241,625	90.6	5,925,103	5,368,143	8,638,935	7,609,769
SNOHOMISH	81.9	96,450	78,993	100.0	10,431,984	10,431,984	10,528,434	10,510,977
THURSTON	79.8	517,040	412,598	97.3	2,616,971	2,546,314	3,134,011	2,958,912
WHATCOM	71.2	1,282,946	913,458	82.7	3,482,357	2,879,908	4,765,303	3,793,366
TOTAL		12,337,784	10,882,167		44,462,197	42,188,780	56,799,981	53,070,947
PACIFIC GAS TRANSMISSION CO								
COLUMBIA	73.9	26,120	19,303	84.1	606,706	510,239	632,826	529,542
SPOKANE	67.7	1,928,533	1,305,616	96.3	5,174,953	4,983,481	7,103,486	6,289,097
WALLA WALLA	78.5	1,548,720	1,215,745	89.3	6,693,731	5,977,502	8,242,451	7,193,247
WHITMAN	86.4	50,326	43,482	92.0	6,870,911	6,321,237	6,921,237	6,364,719
TOTAL		3,553,699	2,584,146		19,346,301	17,792,459	22,900,000	20,376,605
TRANS MOUNTAIN OIL PIPE LINE CORP								
SKAGIT	82.6	481,969	398,107	90.6	39,515	35,803	521,484	433,910
WHATCOM	71.2	2,260,150	1,609,227	82.7	118,364	97,888	2,378,514	1,707,115
TOTAL		2,742,119	2,007,334		157,879	133,691	2,899,998	2,141,025
YELLOWSTONE PIPE LINE CO & CONTINENTAL OIL								
ADAMS	91.1			87.6	34,718	30,413	34,718	30,413
GRANT	76.3	162,933	124,318	71.6	429,494	307,517	592,427	431,835
LINCOLN	93.3			100.0	828,210	828,210	828,210	828,210
SPOKANE	67.7	448,834	303,860	96.3	1,595,807	1,536,764	2,044,641	1,840,624
TOTAL		611,767	428,178		2,888,229	2,702,904	3,499,995	3,131,082
GRAND TOTAL		29,198,940	23,753,675		211,951,053	196,827,426	241,149,993	220,581,101

TABLE 36: PRIVATE CAR COMPANIES

ASSESSMENT OF OPERATING PROPERTY OF PRIVATE CAR COMPANIES -- STATE OF WASHINGTON, YEAR 1980

	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
ARCHERS DANIELS MIDLAND CO. (ADM LEASE)			8,200	7,242	8,200	7,242
AGRI INDUSTRIES-ITEL.			99,700	96,755	99,700	96,755
AIRCO, INC.			147,800	134,578	147,800	134,578
ALBERTA GAS CHEMICALS INC			126,750	116,928	126,750	116,928
ALLIED CHEMICAL CORP			297,280	279,971	297,280	279,971
ALLIS CHALMERS CORP.			8,900	8,571	8,900	8,571
AMERICAN COLLOID CO			18,500	17,295	18,500	17,295
RAIL BOX COMPANY			8,571,800	7,887,677	8,571,800	7,887,677
AMOCO CHEMICALS CORP			33,350	30,542	33,350	30,542
AMOCO OIL CO			53,700	47,549	53,700	47,549
AMSTAR CORP.			5,500	5,352	5,500	5,352
AMTRAK NATL RR PASS CORP			10,927,732	10,163,909	10,927,732	10,163,909
ANDERSON, L.F.			4,000	3,852	4,000	3,852
APEX TANK CAR LINE			1,300	1,299	1,300	1,299
AQUA CHEMICAL, INC.			3,100	3,016	3,100	3,016
ARCO POLYMERS, INC			78,850	70,390	78,850	70,390
ARRENDADORA DE CARROS DEFERROCARRIL DEL ATLAN			1,800	1,751	1,800	1,751
ASARCO INCORPORATED			264,700	255,130	264,700	255,130
AURORA COOPERATIVE ELEVATOR CO.			36,900	33,092	36,900	33,092
BABCOCK & WILCOX CO			4,450	4,147	4,450	4,147
BANKERS TANK CAR MANAGEMENT, INC.			100	97	100	97
BANKERS TRUST LESSOR			2,330	2,022	2,330	2,022
BAY ZINC CO. DIV OF BAY CHEM CO., INC.			1,600	1,406	1,600	1,406
BENNETT LUMBER PRODUCTS, INC.			225,750	213,715	225,750	213,715
BIG THREE INDUSTRIES, INC.			13,700	12,376	13,700	12,376
BERTRAND MILL & ELEVATOR CO. INC.			5,000	4,729	5,000	4,729
BOEING CO. THE			123,000	120,165	123,000	120,165
CALIFORNIA CONTEMPORARY INC			46,600	43,161	46,600	43,161
CALIFORNIA RAILCAR CORP.			1,900	1,898	1,900	1,898
CANADIAN GENERAL TRANSIT CO LTD			1,361,900	1,251,900	1,361,900	1,251,900
CANADIAN HYDROGAS RESOURCES LTD			94,125	90,708	94,125	90,708
CELTAN INC			10,850	10,301	10,850	10,301
CERTAINTED CORP.			100	89	100	89
CHARTRANDS TANK CAR SERVICE INC			6,000	5,778	6,000	5,778
CHEMPLEX COMPANY			45,750	41,678	45,750	41,678
CHICAGO FREIGHT CAR LEASING			235,000	212,030	235,000	212,030
CITIES SERVICE CO			39,450	34,639	39,450	34,639
COMINCO AMERICAN INC.			4,950	4,094	4,950	4,094
COMMODITY TRADERS INC.			300	292	300	292
COMMONWEALTH PLAN INC., THE			1,300	1,265	1,300	1,265
COLUMBIAN CHEMICALS CO.			100	97	100	97

TABLE 36, Cont.: PRIVATE CAR COMPANIES

ASSESSMENT OF OPERATING PROPERTY OF PRIVATE CAR COMPANIES -- STATE OF WASHINGTON, YEAR 1980

	REAL-PROPERTY ACTUAL	EQUALIZED	PERSONAL-PROPERTY ACTUAL	EQUALIZED	TOTAL-PEAL-AND-PERSONAL ACTUAL	EQUALIZED
CONTINENTAL OIL CO & YELLOWSTONE PIPELINE CO			56,250	49,715	56,250	49,715
CRYSTAL CAR LINE			169,750	154,381	169,750	154,381
DELTA TANK LINE CO.			8,500	8,045	8,500	8,045
DEPENDABLE PROPERTIES, INC.			37,100	34,461	37,100	34,461
DIAMOND SHAMROCK CORP			102,800	94,810	102,800	94,810
DOW CHEMICAL CO. THE			267,150	249,384	267,150	249,384
DRESSER LEASING CORP.			5,700	5,546	5,700	5,546
E I DU PONT DE NEMOURS & CO			204,500	190,267	204,500	190,267
EMPIRE GAS CO.			22,100	19,818	22,100	19,818
EQUIPMENT ENTERPRISE INC			6,250	5,782	6,250	5,782
ESSEL CORPORATION			550	535	550	535
ESSEM CORP.			5,160	4,881	5,160	4,881
ETHYL CORP			47,550	44,776	47,550	44,776
ETHYL CORP. OF CANADA LTD.			100	88	100	88
EVERGREEN FREIGHT CAR CORP			27,200	25,655	27,200	25,655
EXXON CORP (EXXON CHEMICAL CO U S A)			113,300	104,817	113,300	104,817
EXXON PIPELINE CO			57,300	52,802	57,300	52,802
FTIX ASSOCIATES			400	357	400	357
FMC CORP-INDUSTRIAL & INORGANIC CHEMICAL DIV			86,500	77,371	86,500	77,371
FAR-MAR-CO., INC.			72,100	64,785	72,100	64,785
FARMERS UNION CENTRAL EXCHANGE INC			11,450	10,151	11,450	10,151
FARMERS UNION GRAIN-ITFL D/B/A GRAIN TERMINA			761,000	697,348	761,000	697,348
FLAMMER, J.W. CO. INC.			2,200	2,071	2,200	2,071
FARMLAND INDUSTRIES INC			532,900	485,971	532,900	485,971
FRIT TRANSPORTATION INC.			11,200	10,383	11,200	10,383
FRUIT GROWERS EXPRESS CO			570,800	524,735	570,800	524,735
GAS SUPPLY, INC.			100	89	100	89
GENERAL AMERICAN TRANSPORTATION CORP			2,502,400	2,388,183	2,502,400	2,388,183
GEORGIA PACIFIC CORP-BELLINGHAM			1,008,000	924,829	1,008,000	924,829
GEORGIA-PACIFIC CORP. (SOUTHEPN)			156,300	141,510	156,300	141,510
GEORGIA-PACIFIC CORP. (PORTLAND DIV.)			6,450	6,050	6,450	6,050
GEORGIA-PACIFIC CORP-PLAQUEMINE DIV			12,900	11,769	12,900	11,769
GETTY REFINING AND MARKETING CO.			7,950	7,252	7,950	7,252
GLENCO TRANSPORTATION SERVICES INC			4,700	4,449	4,700	4,449
JOHN H GRACE CO.			1,400	1,338	1,400	1,338
GULF OIL CO (WESTERN TAX REGION)			65,700	62,598	65,700	62,598
WALTER HAFFNER CO.			750	730	750	730
HALLIBURTON COMPANY			650	617	650	617
HARNISCHFEGER CORP.			700	615	700	615
HEAD-ON COLLISION LINE INC			4,400	3,854	4,400	3,854
MERCULES INC			75,000	69,325	75,000	69,325

TABLE 36, Cont.: PRIVATE CAR COMPANIES

ASSESSMENT OF OPERATING PROPERTY OF PRIVATE CAR COMPANIES -- STATE OF WASHINGTON, YEAR 1980

	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
HIRAM WALKER & SONS INC.			600	584	600	584
HICKS, THOMAS D.-JOHN JR.			1,050	950	1,050	950
HOOVER CHEMICAL & PLASTIC CORP.			2,383,800	2,174,801	2,383,800	2,174,801
HUBER CORP., J.M.			1,050	1,011	1,050	1,011
HYTRANS INC			73,625	69,045	73,625	69,045
ICI AMERICAS INC.			5,000	4,731	5,000	4,731
INTERNATIONAL MINERALS & CHEMICAL CORP			272,200	253,772	272,200	253,772
ITEL CORP., RAIL DIVISION			765,400	713,369	765,400	713,369
JIMBETCO & TANK CAR SERVICES			3,500	3,243	3,500	3,243
JONES CHEMICAL INC.			5,500	5,284	5,500	5,284
KAISER CEMENT CORP.			100	91	100	91
KENNECOTT COPPER CORP			2,650	2,478	2,650	2,478
KERR-MCGEE CHEMICAL CORP			15,800	14,117	15,800	14,117
KOPPERS CO INC			82,650	77,987	82,650	77,987
KROX OF DENVER RECYCLING			5,400	5,254	5,400	5,254
LEWIS GRAIN CO			27,955	26,312	27,955	26,312
LAMCO INC.			13,600	12,004	13,600	12,004
LINCOLN GRAIN INC			770,400	707,907	770,400	707,907
LIQUID AIR INC			106,400	98,717	106,400	98,717
LUC LEASING INC.			137,200	130,316	137,200	130,316
LUCX			218,300	205,800	218,300	205,800
MALLARD TRANSP CO			8,200	7,804	8,200	7,804
MANCHESTER GAS CO.			1,300	1,177	1,300	1,177
MANUFACTURERS LEASING CORP			14,400	12,644	14,400	12,644
MBF. INDUSTRIES INC.			25,000	24,230	25,000	24,230
MERCHANTS DESPATCH TRANSPORTATION CORP			40,160	37,826	40,160	37,826
MERCHANTS INVESTMENT CO.			100	97	100	97
MID. AM EQUIPMENT INC.			600	543	600	543
MIDWEST BY-PRODUCTS CO.			600	578	600	578
ROBERT F MILLER			4,600	4,381	4,600	4,381
MOBIL OIL CORP			244,100	224,095	244,100	224,095
MONSANTO CO			378,000	338,108	378,000	338,108
MORRISON GRAIN CO. INC.			24,350	21,758	24,350	21,758
MORRISON-QUIRK GRAIN CORP			154,550	135,991	154,550	135,991
NEEDHAM TRANS. CO. & ZIP TRANS.			1,600	1,557	1,600	1,557
NORTH AMERICAN CAR CORP			9,832,300	9,047,775	9,832,300	9,047,775
NORTHERN GRAIN, INC.			2,200	2,037	2,200	2,037
NORTH STAR FWCG CO.			712,850	670,422	712,850	670,422
OKEX, INC.			900	791	900	791
PACIFIC FRUIT EXPRESS CO			58,700	53,962	58,700	53,962
PACIFIC STATES RAILCAR CO.			7,350	6,911	7,350	6,911

TABLE 36, Cont.: PRIVATE CAR COMPANIES

ASSESSMENT OF OPERATING PROPERTY OF PRIVATE CAR COMPANIES -- STATE OF WASHINGTON, YEAR 1980

	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
PARGAS, INC.			29,800	27,404	29,800	27,404
PENNWALT CARRIERS CORP			545,400	499,900	545,400	499,900
PETRO-CHEM MARKETING CO.			350	308	350	308
PETROLANE GAS SERVICE INC.			13,900	12,963	13,900	12,963
P Q CORP			3,450	3,205	3,450	3,205
PHILLIPS PETROLEUM CO			76,350	68,805	76,350	68,805
PILLSBURY CO.-ITEL			684,600	622,483	684,600	622,483
PMA TRANSPORTATION CORP			58,900	54,046	58,900	54,046
PPG INDUSTRIES, INC.			389,900	347,995	389,900	347,995
PROCOR U S			258,900	233,982	258,900	233,982
PLM INC			692,350	631,284	692,350	631,284
PUGET SOUND POWER & LIGHT CO.			105,000	103,635	105,000	103,635
PUGET SOUND RAILWAY HISTORICAL ASSN.			5,000	4,513	5,000	4,513
PULLMAN LEASING COMPANY			3,245,800	2,987,651	3,245,800	2,987,651
QUAKER STATE OIL REFINING CORP.			5,550	5,211	5,550	5,211
RELCO NEVADA CORP			78,410	69,723	78,410	69,723
REMX CORP.			6,800	6,255	6,800	6,255
REX RAILWAYS INC.			3,700	3,546	3,700	3,546
RICHMOND LEASING CO.			319,100	287,803	319,100	287,803
RUDDY TANK CAR CO.			1,450	1,275	1,450	1,275
SAUVAGE GAS CO-X ZIP TRANSP			76,700	74,476	76,700	74,476
SCANDINAVIAN OIL CO. INC.			5,000	4,642	5,000	4,642
SCOLAR BISHOP GRAIN CO.			1,384,800	1,262,365	1,384,800	1,262,365
SHELL OIL CO			1,477,500	1,347,937	1,477,500	1,347,937
SHINTECH INC			26,300	23,202	26,300	23,202
SHIPPERS' CAR LINE DIVISION - ACF INDUSTRIES			3,040,000	2,795,350	3,040,000	2,795,350
WM G SIMON (TANK CAR MGMT)			7,500	6,981	7,500	6,981
SOUTH SOD GRAIN CO.			53,450	49,665	53,450	49,665
STANDARD BRANDS, INC.			19,300	18,221	19,300	18,221
STAUFFER CHEMICAL CO			48,000	43,635	48,000	43,635
SUBURBAN FUEL TANK CAR CO. X CONTINENTAL TAN			5,000	4,340	5,000	4,340
SUN OIL CO. OF PENNSYLVANIA			26,600	23,705	26,600	23,705
TAUBER TRANSPORTATION CO.			2,400	2,281	2,400	2,281
TENNESSEE EASTMAN CO.			200	197	200	197
TERMINAL GRAIN CORP.			241,900	214,821	241,900	214,821
TEXASGULF INC			117,900	108,933	117,900	108,933
TRAILER TRAIN CO			18,654,600	16,985,542	18,654,600	16,985,542
TRANSITANK CAR LEASING CORP.			100	97	100	97
TRANSPORTATION CORP OF AMERICA			1,723,000	1,567,780	1,723,000	1,567,780
UNC PLATEAU MINING CO.			155,950	144,017	155,950	144,017
TROPIGAS, INC. OF FLORIDA			700	634	700	634

TABLE 36, Cont.: PRIVATE CAR COMPANIES

ASSESSMENT OF OPERATING PROPERTY OF PRIVATE CAR COMPANIES -- STATE OF WASHINGTON, YEAR 1980

	REAL-PROPERTY		PERSONAL-PROPERTY		TOTAL-REAL-AND-PERSONAL	
	ACTUAL	EQUALIZED	ACTUAL	EQUALIZED	ACTUAL	EQUALIZED
TRINITY RAILCAR LEASING CORP.			304,250	295,393	304,250	295,393
UNION CARRIDE CORP & STATE & LOCAL TAX DEPT			28,700	27,362	28,700	27,362
UNION OIL OF CALIF-CHEMICALS			400	400	400	400
UNION PACIFIC FRUIT EXPRESS CO			98,000	88,909	98,000	88,909
UNION TANK CAR CO			2,345,300	2,244,127	2,345,300	2,244,127
UNITED EQUIPMENT LEASING ASSOCIATES			106,400	96,826	106,400	96,826
UNITED GRAIN CORP			119,650	116,389	119,650	116,389
U S INDUSTRIAL CHEM CO-DIV NAT'L DIST & CHEM			20,300	18,710	20,300	18,710
U S LEASING INTERNATIONAL INC			78,330	72,601	78,330	72,601
UNITED STATES RAIL SERVICE INC			168,450	149,680	168,450	149,680
VANGAS, INC.			900	815	900	815
UNITED STATES RAILWAY EQUIPMENT CO			2,282,300	2,100,977	2,282,300	2,100,977
VELSICOL CHEMICAL CORP.			5,700	5,410	5,700	5,410
WARREN CAR CO.			5,500	5,132	5,500	5,132
VIRGINIA CHEMICALS INC.			25,200	23,854	25,200	23,854
WERNER'S INC.			1,650	1,561	1,650	1,561
WESTERN RAIL LEASING CORP.			5,400	5,014	5,400	5,014
MEYERHAEUSER CANADA LTD			5,400	5,187	5,400	5,187
WESTERN REFRIGERATOR LINE CO. TERMINAL			550	394	550	394
MEYERHAEUSER CO			905,200	860,444	905,200	860,444
WILSON CAR LINES-DIV. J & L INDUSTRIES			27,000	25,071	27,000	25,071
ZIOL TANK CO.			800	770	800	770
ZIP TRANSPORTATION CO. INC.			2,300	2,153	2,300	2,153
GRAND TOTAL			86,474,157	79,662,076	86,474,157	79,662,076

TABLE 37: RAILROAD COMPANIES

ASSESSMENT OF OPERATING PROPERTY OF RAILROAD COMPANIES -- STATE OF WASHINGTON, YEAR 1980

COUNTY	RATIO	REAL-PROPERTY ACTUAL	EQUALIZED	RATIO	PERSONAL-PROPERTY ACTUAL	EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	EQUALIZED
BURLINGTON NORTHERN, INC.								
ADAMS	91.1	4,859,064	4,426,606	87.6	2,296,593	2,011,815	7,155,657	6,438,421
BENTON	83.4	4,836,584	4,033,714	88.8	2,062,178	1,831,214	6,898,762	5,864,928
CHELAN	70.7	4,195,615	2,902,671	84.5	1,951,501	1,649,020	6,057,116	4,551,691
CLARK	75.2	3,050,274	2,293,908	89.9	1,181,515	1,180,333	4,231,789	3,474,141
COLUMBIA	73.9	1,066,615	78,789	84.1	68,304	57,192	1,134,819	135,981
COWLITZ	85.3	3,349,723	2,857,314	86.8	1,207,418	1,048,038	4,557,141	3,905,352
DOUGLAS	80.5	1,323,838	1,063,273	87.5	554,403	485,104	1,878,241	1,548,377
FERRY	70.6	583,708	412,098	91.4	208,030	190,139	791,738	602,237
FRANKLIN	89.4	5,989,455	5,354,573	92.6	2,829,850	2,620,444	8,819,305	7,975,017
GRANT	76.3	3,737,164	2,851,457	71.6	1,745,089	1,249,487	5,482,253	4,100,944
GRAYS HARBOR	75.7	1,183,189	895,675	94.9	534,853	507,574	1,718,042	1,403,249
KING	97.3	10,093,396	9,820,871	98.7	4,120,453	4,066,889	14,213,849	13,887,760
KITSAP	80.8			92.1	103,703	95,510	103,703	95,510
KITTITAS	83.1	2,380,227	1,977,968	89.7	958,633	859,354	3,338,260	2,837,322
KLICKITAT	60.0	5,396,370	3,237,821	92.4	2,433,014	2,248,104	7,829,384	5,485,925
LEWIS	71.0	2,793,764	1,983,574	96.8	1,007,241	975,708	3,801,005	2,958,582
LINCOLN	93.3	5,288,907	4,934,552	100.0	2,399,166	2,399,166	7,688,073	7,333,718
MASON	60.1	200,963	120,780	90.3	202,760	183,996	404,723	304,776
OKANOGAN	68.8	1,440,725	991,219	84.6	680,940	576,075	2,121,665	1,567,294
PACIFIC	72.4	394,234	285,425	93.3	188,241	175,628	582,475	461,053
PEND OREILLE	63.1	307,433	193,989	97.9	145,306	142,255	452,739	336,244
PIERCE	75.7	4,596,569	3,411,473	90.5	1,630,621	1,475,711	6,137,190	4,887,184
SKAGIT	82.6	1,924,241	1,589,424	90.6	676,894	613,265	2,601,135	2,202,689
SKAMANIA	75.8	2,097,454	1,589,870	94.2	897,922	845,843	2,995,376	2,435,713
SNOHOMISH	81.9	5,381,357	4,407,329	100.0	2,326,115	2,326,115	7,707,472	6,733,444
SPOKANE	67.7	8,257,397	5,590,258	96.3	3,838,636	3,696,610	12,096,033	9,286,868
STEVENS	74.4	1,531,708	1,139,593	94.0	670,289	630,071	2,201,997	1,769,664
THURSTON	79.8	2,564,007	2,046,077	97.1	934,089	908,871	3,498,086	2,954,908
WALLA WALLA	78.5	1,595,935	1,182,159	89.3	1,070,931	956,341	2,576,866	2,138,500
WHATCOM	71.2	2,046,018	1,456,764	82.7	749,731	620,027	2,795,749	2,076,791
WHITMAN	86.4	1,830,525	1,581,575	92.0	1,288,116	1,185,069	3,118,641	2,766,644
YAKIMA	80.3	3,194,034	2,564,809	86.8	1,279,858	1,110,914	4,473,892	3,675,723
TOTAL		96,257,493	77,275,508		42,242,493	38,921,182	138,499,986	116,196,690
CAMAS PRAIRIE RAILROAD								
WHITMAN	86.4			92.0	118,001	108,562	118,001	108,562
CHICAGO, MILWAUKEE, ST PAUL & PACIFIC RR CO								
ADAMS	91.1	2,222,267	2,024,485	87.6	292,931	256,606	2,515,198	2,281,091
BENTON	83.4	18,233	15,206	88.8	1,870	1,661	20,103	16,867
CLALLAM	73.6	158,349	116,544	87.9	16,508	14,511	174,857	131,055
CLARK	75.2			89.9	44,285	44,241	44,285	44,241
COWLITZ	85.3	31,114	26,541	86.8	101,795	88,357	132,909	114,898
GRANT	74.3	1,208,712	922,247	71.6	156,804	112,270	1,365,516	1,034,517
GRAYS HARBOR	75.7	115,160	87,178	94.9	28,923	27,447	144,083	114,625
JEFFERSON	82.5	127,247	104,979	98.9	13,673	13,522	140,920	118,501
KING	97.3	1,479,201	1,439,262	98.7	367,227	362,452	1,846,428	1,801,714
KITTITAS	83.1	2,438,018	2,025,992	89.7	329,611	295,662	2,767,629	2,321,654
LEWIS	71.0	197,287	140,073	96.8	88,223	85,399	285,510	225,472
PACIFIC	72.4	3,854	2,790	93.3	33,937	31,663	37,791	34,453
PIERCE	75.7	874,442	661,954	90.5	120,695	109,229	995,137	771,183
SKAGIT	82.6			90.6	14,991	13,581	14,991	13,581
SNOHOMISH	81.9	20,115	16,474	100.0	48,211	48,211	68,326	64,685
SPOKANE	67.7	337,133	228,240	96.3	60,334	58,101	397,467	286,341
THURSTON	79.8	213,854	170,657	97.3	27,921	27,166	241,775	197,823
WHATCOM	71.2	270,605	192,673	82.7	34,843	28,817	305,448	221,490
WHITMAN	86.4	1,564,259	1,351,518	92.0	211,653	194,721	1,775,912	1,546,239
YAKIMA	80.3	52,344	42,032	86.8	5,374	4,665	57,718	46,697
TOTAL		11,332,194	9,568,845		1,999,809	1,818,282	13,332,003	11,387,127
SPOKANE INTERNATIONAL RAILROAD CO								
SPOKANE	67.7	4,625,000	3,131,124	96.3	375,002	361,127	5,000,002	3,492,251
UNION PACIFIC RAILROAD CO								
ADAMS	91.1	2,087,223	1,901,460	87.6	2,258,137	1,978,130	4,345,360	3,879,599
BENTON	83.4	1,190,899	993,209	88.8	1,417,805	1,259,010	2,608,704	2,252,219
CLARK	75.2	22,389	16,611	89.9	1,750,231	1,757,472	1,771,820	1,774,083
COLUMBIA	73.9	646,589	477,833	84.1	758,782	638,134	1,405,371	1,115,964
COWLITZ	85.3	31,984	27,283	86.8	4,123,717	3,570,388	4,155,701	3,606,671
FRANKLIN	89.4	671,776	600,569	92.6	683,355	632,786	1,355,131	1,233,355

TABLE 37, Cont.: RAILROAD COMPANIES

ASSESSMENT OF OPERATING PROPERTY OF RAILROAD COMPANIES -- STATE OF WASHINGTON, YEAR 1980

COUNTY	RATIO	REAL-PROPERTY ACTUAL	EQUALIZED	RATIO	PERSONAL-PROPERTY ACTUAL	EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	EQUALIZED
UNION PACIFIC RAILROAD CO								
GARFIELD	96.0	279,933	268,736	95.6	264,596	252,954	544,529	521,690
GRAYS HARBOR	75.7	414,963	314,125	94.9	1,074,240	953,025	1,419,203	1,267,150
KING	97.3	1,642,988	1,598,626	98.7	3,371,972	3,328,135	5,014,960	4,926,761
Klickitat	60.0	18,840	11,304	92.4	47,234	43,644	66,074	54,948
LEWIS	71.0	125,540	89,418	96.8	3,253,807	3,149,684	3,379,747	3,239,102
LINCOLN	93.3	336,716	314,147	100.0	370,397	370,397	707,163	684,544
PIERCE	75.7	554,189	421,038	90.5	3,995,798	3,616,180	4,551,969	4,037,218
SKAMANIA	75.8	13,824	10,479	94.2	25,445	23,969	39,269	34,448
SPOKANE	67.7	2,533,629	1,715,267	96.3	3,239,037	3,119,194	5,772,666	4,834,461
THURSTON	79.8	288,619	230,319	97.3	2,772,687	2,697,825	3,061,305	2,928,144
WALLA WALLA	78.5	4,587,706	3,601,351	89.3	5,077,935	4,534,596	9,665,641	8,135,947
WHITMAN	86.4	6,489,050	5,606,536	92.0	7,117,830	6,548,404	13,606,880	12,154,940
YAKIMA	80.3	1,161,039	932,313	86.8	1,358,007	1,178,751	2,519,046	2,111,064
TOTAL		23,099,986	19,130,621		42,899,994	39,661,678	65,999,980	58,792,299
WASHINGTON, IDAHO & MONTANA RAILWAY CO								
WHITMAN	86.4	53,500	46,224	92.0			53,500	46,224
GRAND TOTAL		135,368,173	109,152,322		87,635,299	80,870,831	223,003,472	190,023,153

TABLE 38: TELEGRAPH COMPANIES

ASSESSMENT OF OPERATING PROPERTY OF TELEGRAPH COMPANIES -- STATE OF WASHINGTON, YEAR 1980

COUNTY	RATIO	REAL-PROPERTY ACTUAL	EQUALIZED	RATIO	PERSONAL-PROPERTY ACTUAL	EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	EQUALIZED
WESTERN UNION TELEGRAPH CO								
ADAMS	91.1			87.6	9,590	8,401	9,590	8,401
ASOTIN	69.5			93.3	1,400	1,306	1,400	1,306
BENTON	83.4	2,000	1.668	88.8	65,703	58,345	67,703	60,013
CHELAN	70.7			84.5	54,742	46,256	54,742	46,256
CLALLAM	73.6			87.9	24,148	21,226	24,148	21,226
CLARK	75.2	6,000	4.512	99.9	85,735	85,649	91,735	91,161
COWLITZ	85.3			86.8	42,973	37,300	42,973	37,300
DOUGLAS	80.5	490	322	87.5	244	214	644	536
FERRY	70.6			91.4	810	740	910	740
FRANKLIN	89.4	2,500	2,235	92.6	130,264	120,624	132,764	122,859
GARFIELD	96.9			95.6	517	494	517	494
GRANT	76.3	7,000	5,341	71.6	22,852	16,362	29,852	21,703
GRAYS HARBOR	75.7			94.9	33,007	31,323	33,007	31,323
ISLAND	69.2			96.8	27,865	26,973	27,865	26,973
JEFFERSON	82.5			98.9	4,131	4,286	4,131	4,286
KING	97.3	531,599	517,246	98.7	4,708,313	4,647,105	5,239,912	5,164,351
KITSAP	80.8			92.1	49,055	45,178	49,055	45,178
KITTITAS	83.1			89.7	5,818	5,219	5,818	5,219
KLICKITAT	60.0	1,500	910	92.4	2,725	2,518	4,225	3,418
LEWIS	71.0			96.8	13,504	13,072	13,504	13,072
MASON	60.1			90.3	17,294	15,616	17,294	15,616
OKANOGAN	66.8	3,000	2,064	84.6	4,227	3,575	7,227	5,639
PACIFIC	72.4			83.3	2,664	2,485	2,664	2,485
PEND OREILLE	63.1			97.9	1,686	1,651	1,686	1,651
PIERCE	75.7	22,450	16,995	80.4	324,896	294,031	347,346	311,026
SKAGIT	82.6			90.6	31,673	28,696	31,673	28,696
SKAMANIA	75.8			94.2	465	438	465	438
SNOHOMISH	81.9			100.0	163,974	163,974	163,974	163,974
SPOKANE	67.7	39,000	26,403	96.3	564,142	543,268	603,142	569,671
STEVENS	74.4			94.0	5,128	4,820	5,128	4,820
THURSTON	79.8			97.3	55,163	53,674	55,163	53,674
WALLA WALLA	78.5			89.3	32,484	29,008	32,484	29,008
WHATCOM	71.2			82.7	67,050	55,450	67,050	55,450
WHITMAN	86.4			92.0	11,008	10,127	11,008	10,127
YAKIMA	80.3			86.8	119,300	103,552	119,300	103,552
TOTAL		615,449	577,686		6,684,550	6,482,756	7,299,999	7,060,442
GRAND TOTAL		615,449	577,686		6,684,550	6,482,756	7,299,999	7,060,442

TABLE 39: TELEPHONE COMPANIES

ASSESSMENT OF OPERATING PROPERTY OF TELEPHONE COMPANIES -- STATE OF WASHINGTON, YEAR 1980

COUNTY	RATIO	REAL-PROPERTY ACTUAL	EQUALIZED	RATIO	PERSONAL-PROPERTY ACTUAL	EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	EQUALIZED
AMERICAN TELEPHONE & TELEGRAPH CO								
ADAMS	91.1			87.6	219,252	192,065	219,252	192,065
CLALLAM	73.6	1,367,435	1,006,432	87.9	1,442,887	1,268,298	2,810,322	2,274,730
GRANT	76.3			71.6	248,474	177,907	248,474	177,907
KING	97.3	493,218	479,921	98.7	15,099,037	14,902,750	15,592,255	15,382,651
KITITITAS	83.1			89.7	1,073,523	962,950	1,073,523	962,950
KLICKITAT	60.0	429,593	257,756	92.4	491,451	454,101	921,044	711,857
LINCOLN	93.3			100.0	866,353	866,353	866,353	866,353
PIERCE	75.7			90.5	12,933	11,704	12,933	11,704
SKAGIT	82.6			90.6	39,300	35,606	39,300	35,606
SNOMOMISH	81.9			100.0	99,863	99,863	99,863	99,863
SPOKANE	67.7			96.3	1,206,876	1,162,222	1,206,876	1,162,222
WHATCOM	71.2			82.7	67,344	55,693	67,344	55,693
WHITMAN	86.4			82.0	559,854	515,066	559,854	515,066
YAKIMA	80.3			86.8	6,082,607	5,279,702	6,082,607	5,279,702
TOTAL		2,290,246	1,744,089		27,509,754	25,984,280	29,800,000	27,728,369
ASOTIN TELEPHONE CO								
ASOTIN	69.5	88,519	61,520	93.3	631,481	589,172	720,000	650,692
COMMUNICATIONS SATELLITE CORP								
OKANOGAN	68.8	2,094,959	1,441,332	84.6	3,205,041	2,711,465	5,300,000	4,152,797
CONTINENTAL TELEPHONE CO. OF THE NW, INC								
FERRY	70.6	33,474	23,633	91.4	960,651	878,034	994,125	901,667
GRAYS HARBOR	75.7	333,207	252,238	94.9	1,632,764	1,549,493	1,965,971	1,801,731
KING	97.3			98.7	51,885	51,210	51,885	51,210
KITITITAS	83.1			89.7	24,588	22,055	24,588	22,055
OKANOGAN	68.8	127,030	87,397	84.6	2,713,334	2,295,481	2,840,364	2,382,878
PACIFIC	72.4			93.3	406,950	379,684	406,950	379,684
SKAGIT	82.6	1,725,114	1,424,947	90.6	19,710,635	17,857,838	21,435,749	19,282,785
WHATCOM	71.2	1,951,076	1,389,167	82.7	20,319,022	16,803,830	22,270,098	18,192,997
YAKIMA	80.3	20,851	16,743	86.8	1,089,426	945,621	1,110,277	962,364
TOTAL		4,190,752	3,194,125		46,909,255	40,783,246	51,100,000	43,977,371
ELLENSBURG TELEPHONE CO								
KITITITAS	83.1	873,896	726,208	89.7	9,241,136	8,280,298	10,115,032	9,015,506
YAKIMA	80.3	252,040	202,388	86.8	3,132,928	2,719,381	3,384,368	2,921,769
TOTAL		1,125,936	928,596		12,374,064	11,008,679	13,500,000	11,937,275
GENERAL TELEPHONE CO OF THE NORTHWEST INC								
BENTON	83.4	5,117,784	4,268,231	88.8	60,685,310	53,888,556	65,803,094	58,156,787
CHELAN	70.7	5,176,667	3,661,318	84.5	20,449,431	17,279,774	25,628,098	20,941,092
CLARK	75.2	448,075	336,953	99.9	6,405,701	6,399,296	6,853,776	6,736,249
COMLITZ	85.3	62,721	53,501	86.8	1,765,675	1,532,606	1,828,396	1,586,107
DOUGLAS	81.5	438,832	353,260	87.5	7,026,601	6,148,277	7,465,433	6,501,537
GRANT	76.3	340,266	259,624	71.6	3,849,408	2,756,178	4,189,674	3,015,802
ISLAND	69.2	1,064,369	736,544	96.8	14,495,294	14,031,446	15,559,663	14,767,990
KING	97.3	8,088,094	7,869,717	98.7	83,528,146	82,442,286	91,616,240	90,312,003
OKANOGAN	68.8	109,846	75,574	84.6	1,179,427	997,795	1,289,273	1,073,369
PEND OREILLE	63.1	396,720	250,330	97.9	3,353,933	3,283,501	3,750,653	3,533,831
SKAGIT	82.6	906,163	748,491	90.6	10,930,192	9,902,755	11,836,355	10,651,246
SKAMANIA	75.8	103,899	78,755	94.2	514,324	484,491	618,223	563,246
SNOMOMISH	81.9	33,792,120	27,675,744	100.0	182,594,869	182,594,869	216,386,949	210,270,613
SPOKANE	67.7	261,577	177,088	96.3	1,284,561	1,237,032	1,546,138	1,414,120
WHITMAN	86.4	1,428,622	1,234,329	92.0	14,499,379	13,339,429	15,928,001	14,573,758
TOTAL		57,737,755	47,779,459		412,562,251	396,318,291	470,300,000	444,097,750
INLAND TELEPHONE CO								
KITITITAS	83.1			89.7	49,766	44,640	49,766	44,640
WHITMAN	86.4	142,627	123,230	92.0	597,607	549,799	740,234	673,029
TOTAL		142,627	123,230		647,373	594,439	790,000	717,669
ITT WORLD COMMUNICATIONS INC								
SNOMOMISH	81.9			100.0	200,000	200,000	200,000	200,000

TABLE 39, Cont.: TELEPHONE COMPANIES

ASSESSMENT OF OPERATING PROPERTY OF TELEPHONE COMPANIES -- STATE OF WASHINGTON, YEAR 1980								
COUNTY	RATIO	REAL-PROPERTY ACTUAL	EQUALIZED	RATIO	PERSONAL-PROPERTY ACTUAL	EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	EQUALIZED
LEWIS RIVER TELEPHONE CO INC								
CLARK	75.2	349,517	262,837	99.9	1,683,083	1,681,398	2,032,603	1,944,235
COWLITZ	85.3	29,955	25,552	86.8	132,054	114,623	162,009	140,175
SKAMANIA	75.8			94.2	5,389	5,076	5,389	5,076
TOTAL		379,472	288,389		1,820,526	1,801,097	2,199,998	2,089,486
PACIFIC NORTHWEST BELL TELEPHONE CO								
ADAMS	91.1	398,814	363,321	87.6	4,990,978	4,372,096	5,389,792	4,735,417
ASOTIN	67.5			93.3	2,865,442	2,672,458	2,865,442	2,672,458
BENTON	83.4	153,809	128,277	88.8	1,946,798	1,728,758	2,100,607	1,857,035
CHELAN	75.7	407,320	287,975	84.5	1,491,499	1,260,317	1,898,819	1,548,292
CLALLAM	73.6	1,545,725	1,137,654	87.9	16,610,330	14,600,480	18,156,055	15,738,134
CLARK	75.2	4,055,632	3,049,834	99.9	70,716,492	70,645,971	74,772,324	73,695,805
COLUMBIA	73.9	106,687	78,842	84.1	1,244,230	1,049,762	1,354,917	1,128,604
COWLITZ	85.3	2,626,104	2,240,066	86.8	30,142,551	26,163,735	32,768,655	28,403,801
DOUGLAS	80.5	114,551	92,213	87.5	1,200,109	1,050,095	1,314,660	1,142,308
FERRY	72.6	24,410	17,233	91.4	287,532	262,778	311,912	287,011
FRANKLIN	89.4	1,014,895	907,316	92.6	11,483,865	10,634,059	12,498,760	11,541,375
GARFIELD	96.0	113,286	108,755	95.6	976,432	933,469	1,089,718	1,042,224
GRANT	76.3	1,331,734	1,016,114	71.6	17,682,832	12,660,908	19,014,566	13,677,022
GRAYS HARBOR	75.7	1,551,993	1,174,394	94.9	16,316,280	15,484,149	17,867,263	16,658,243
JEFFERSON	82.5	495,584	408,857	98.9	5,528,740	5,467,924	6,074,324	5,876,781
KING	97.3	117,287,844	114,121,071	98.7	546,054,938	538,956,214	663,342,782	653,077,285
KITSAP	80.8	3,845,241	3,106,954	92.1	40,664,863	37,452,338	44,510,154	40,559,292
KITTITAS	82.1	853,222	709,026	89.7	3,951,545	3,544,539	4,874,767	4,255,565
Klickitat	65.0	69,964	41,979	92.4	754,768	697,405	824,732	738,384
LEWIS	71.0	1,062,376	754,287	96.8	14,312,458	13,854,459	15,374,834	14,608,746
LINCOLN	93.3	607,063	566,391	100.0	3,616,231	3,616,231	4,223,294	4,182,622
MASON	60.1	987,744	593,634	90.3	11,963,890	10,807,396	12,951,634	11,397,030
OKANOGAN	68.8	751,015	516,698	84.6	7,061,971	5,974,429	7,812,986	6,491,127
PACIFIC	72.4	451,530	326,907	93.3	3,032,053	2,828,909	3,483,583	3,155,816
PEND OREILLE	63.1			97.9	235,896	232,940	235,896	230,940
PIERCE	75.7	12,085,892	9,149,020	90.5	141,174,927	127,763,308	153,260,819	136,912,328
SAN JUAN	71.2	804,827	57,550	91.2	286,051	260,879	346,878	318,429
SKAGIT	82.6	116,083	95,885	90.6	1,003,426	906,386	1,116,509	1,002,271
SKAMANIA	75.8	119,699	83,910	94.2	244,388	230,214	355,087	314,124
SNOPOMISH	81.9	471,926	386,508	100.0	1,984,996	1,954,996	2,476,922	2,341,504
SPOKANE	67.7	13,758,004	9,314,170	96.3	130,241,830	125,422,883	143,999,834	134,737,053
STEVENS	74.4	324,597	241,500	94.0	6,869,036	6,456,896	7,193,633	6,698,396
THURSTON	79.8	5,125,374	4,090,047	97.3	52,532,705	51,114,325	57,658,079	55,204,372
WAKIATUM	74.8	31,197	23,335	77.8	597,452	464,818	628,649	488,153
WALLA WALLA	78.5	1,432,899	1,124,826	89.3	15,518,168	13,857,723	16,941,067	14,982,549
WHATCOM	71.2	1,265,625	901,125	82.7	23,559,864	19,488,006	24,825,489	20,385,131
WHITMAN	86.4	424,072	366,397	92.0	2,508,242	2,307,583	2,932,314	2,673,980
YAKIMA	89.3	3,070,182	2,465,355	86.8	42,222,110	36,648,790	45,292,292	39,114,145
TOTAL		178,152,910	160,047,126		1,233,847,088	1,173,819,626	1,411,999,998	1,333,866,752
PENINSULA TELEPHONE & TELEGRAPH								
CLALLAM	73.6	617,070	454,164	87.9	4,070,727	3,578,170	4,687,797	4,032,334
GRAYS HARBOR	75.7			94.9	3,073	2,916	3,073	2,916
JEFFERSON	82.5			98.9	309,129	305,728	309,129	305,728
TOTAL		617,070	454,164		4,382,929	3,886,814	4,999,999	4,340,978
PIONEER TELEPHONE CO								
ADAMS	91.1			87.6	1,650	1,445	1,650	1,445
WHITMAN	86.4	78,003	67,394	92.3	870,348	800,720	948,351	868,114
TOTAL		78,003	67,394		871,998	802,165	950,001	869,559
PRESCOTT TELEPHONE & TELEGRAPH CO								
COLUMBIA	73.9			84.1	1,643	1,382	1,643	1,382
KITTITAS	83.1	332,144	276,012	89.7	227,045	203,661	559,189	479,673
WALLA WALLA	78.5	17,177	13,484	89.3	51,991	46,428	59,168	59,912
TOTAL		349,321	289,496		280,679	251,471	630,920	549,967
TELEPHONE UTILITIES OF WASHINGTON INC.								
ADAMS	91.1	9,428	8,589	87.6	223,653	195,920	233,081	204,509
FERRY	73.6			91.4	329,782	301,420	329,782	301,420

TABLE 39, Cont.: TELEPHONE COMPANIES

ASSESSMENT OF OPERATING PROPERTY OF TELEPHONE COMPANIES -- STATE OF WASHINGTON, YEAR 1980

COUNTY	RATIO	REAL-PROPERTY ACTUAL	EQUALIZED	RATIO	PERSONAL-PROPERTY ACTUAL	EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	EQUALIZED
TELEPHONE UTILITIES OF WASHINGTON INC.								
FRANKLIN	89.4	317,586	283,922	92.6	2,598,184	2,405,917	2,915,770	2,689,839
GRAYS HARBOR	75.7	282,894	214,150	94.9	5,327,005	5,055,325	5,609,899	5,269,475
KING	97.3	527,650	513,433	98.7	7,538,845	7,440,845	8,046,495	7,954,248
KITSAP	81.8	291,924	235,874	92.1	3,446,391	3,174,344	3,738,225	3,409,918
KITTITAS	83.1			89.7	94,819	85,053	94,819	85,053
LEWIS	71.8	182,256	129,492	96.8	2,441,560	2,363,430	2,623,816	2,492,832
LINCOLN	98.3	131,790	122,927	100.0	1,669,912	1,669,912	1,870,702	1,791,939
MASON	63.1			90.3	81,292	73,407	81,292	73,407
OKANOGAN	68.8	33,279	22,896	84.6	1,359,322	1,149,988	1,392,621	1,172,884
PACIFIC	72.4	217,935	157,786	93.3	3,036,688	2,833,230	3,254,623	2,991,016
PIERCE	75.7	776,893	588,040	90.5	11,925,618	10,792,687	12,792,421	11,380,727
SAN JUAN	71.2	41,693	28,973	91.2	757,293	690,632	797,986	719,625
SPOKANE	67.7	475,171	324,399	96.3	3,842,950	3,700,761	4,322,121	4,025,160
STEVENSON	74.4	175,562	133,594	94.0	3,452,827	3,244,657	3,632,389	3,379,251
THURSTON	70.8			97.3	7,811	3,708	3,811	3,708
WAHKIACUM	74.8	9,990	7,473	77.8	188,631	146,755	198,621	154,228
WHITMAN	86.4			92.0	1,547	1,423	1,547	1,423
TOTAL		3,475,961	2,775,528		48,320,040	45,330,134	51,800,901	48,100,562
UNITED TELEPHONE CO OF THE NORTHWEST								
BENTON	83.4	197,308	164,555	88.8	12,170,993	10,807,839	12,368,301	10,972,394
GRANT	74.3	36,979	28,215	71.6	959,533	687,026	996,512	715,241
JEFFERSON	82.5	20,940	17,275	98.9	1,243,976	1,223,693	1,864,916	1,840,968
KITSAP	81.8	692,205	559,332	92.1	12,257,351	11,289,019	12,949,556	11,848,321
KLICKEITAT	60.0	284,633	179,761	92.4	7,144,206	6,601,245	7,428,809	6,772,006
SKAMANIA	75.8	107,463	81,457	94.2	2,738,549	2,579,715	2,846,312	2,661,172
YAKIMA	81.3	1,117,145	897,365	86.8	17,928,751	15,562,153	19,045,896	16,459,218
TOTAL		2,456,643	1,918,630		55,043,350	49,350,690	57,500,002	51,269,320
WESTERN WAHKIACUM COUNTY TELEPHONE CO								
PACIFIC	72.4	32,376	23,223	93.3	402,224	375,275	434,390	398,498
WAHKIACUM	74.8	185,570	138,806	77.8	420,131	326,861	605,701	465,667
TOTAL		217,946	162,029		822,355	702,136	1,040,091	864,165
YELM TELEPHONE CO INC								
PIERCE	75.7			90.5	599,883	542,894	599,883	542,894
THURSTON	79.8	158,652	126,604	97.3	2,291,465	2,229,594	2,450,117	2,356,194
TOTAL		158,652	126,604		2,891,348	2,772,488	3,050,000	2,899,092
GRAND TOTAL		253,560,472	221,396,711		1,852,319,541	1,756,906,193	2,105,880,013	1,978,302,904

TABLE 40: WATER TRANSPORTATION COMPANIES

ASSESSMENT OF OPERATING PROPERTY OF WATER TRANSPORTATION COMPANIES -- STATE OF WASHINGTON, YEAR 1980								
COUNTY	RATIO	REAL-PROPERTY ACTUAL	EQUALIZED	RATIO	PERSONAL-PROPERTY ACTUAL	EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	EQUALIZED
ALBERT BERNERT, INC.								
CLARK	75.0			99.9	115,871	115,755	115,871	115,755
COWLITZ	85.3			86.8	128,915	111,898	128,915	111,898
Klickitat	60.0			92.4	229,514	212,071	229,514	212,071
TOTAL					474,300	439,724	474,300	439,724
BLACK BALL TRANSPORT INC								
CLALLAM	73.6			87.9	1,739,972	1,529,435	1,739,972	1,529,435
KING	97.3			98.7	3,128	3,087	3,128	3,087
TOTAL					1,743,100	1,532,522	1,743,100	1,532,522
COLUMBIA MARINE LINES INC & CROWLEY MARITIME								
ASOTIN	69.5			93.3	374,552	349,457	374,552	349,457
BENTON	83.4			88.8	55,355	49,155	55,355	49,155
CLARK	75.2			99.9	1,105,822	1,104,716	1,105,822	1,104,716
COLUMBIA	73.9			84.1	83,946	70,599	83,946	70,599
COWLITZ	85.3			86.8	270,221	234,552	270,221	234,552
FRANKLIN	89.4			92.6	3,345,305	3,097,753	3,345,305	3,097,753
GARFIELD	96.0			95.6	53,726	51,362	53,726	51,362
Klickitat	60.0			92.4	72,802	67,269	72,802	67,269
WALLA WALLA	78.5			89.3	693,253	619,075	693,253	619,075
WHITMAN	86.4			92.0	279,018	256,697	279,018	256,697
TOTAL					6,334,000	5,900,635	6,334,000	5,900,635
KNAPSTON CORP.								
ASOTIN	69.5			93.3	41,543	38,760	41,543	38,760
BENTON	83.4			88.8	14,881	13,214	14,881	13,214
CLARK	75.2	121,320	90,481	99.9	547,979	547,431	668,290	637,912
COLUMBIA	73.9			84.1	8,061	6,779	8,061	6,779
COWLITZ	85.3			86.8	2,242,612	1,944,852	2,242,612	1,944,852
GARFIELD	96.0			95.6	52,084	49,792	52,084	49,792
Klickitat	60.0	7,500	4,500	92.4	849,461	784,902	856,961	789,402
SKAMANIA	75.8	374,340	283,751	94.2	1,410,227	1,328,433	1,784,567	1,612,184
Wahkiakum	74.8			77.8	796,120	619,381	796,120	619,381
WALLA WALLA	78.5			89.3	53,324	47,618	53,324	47,618
WHITMAN	86.4			92.0	641,448	590,132	641,448	590,132
TOTAL		502,160	378,732		6,655,740	5,971,294	7,157,900	6,350,026
MIRENE CO., THE								
CLARK	75.2			99.9	51,733	51,680	51,733	51,680
COWLITZ	85.3			86.8	72,555	62,978	72,555	62,978
Klickitat	60.0			92.4	5,555	5,132	5,555	5,132
SKAMANIA	75.8			94.2	67,157	63,262	67,157	63,262
TOTAL					197,000	183,052	197,000	183,052
PUGET SOUND FREIGHT LINES								
CLALLAM	73.6			87.9	960,500	844,280	960,500	844,280
JEFFERSON	82.5			98.9	315,627	312,155	315,627	312,155
KING	97.3			98.7	1,933,294	1,908,162	1,933,294	1,908,162
PIERCE	75.7			90.5	675,314	611,159	675,314	611,159
SNOHOMISH	81.9			100.0	81,710	81,710	81,710	81,710
WHATCOM	71.2			82.7	40,855	33,787	40,855	33,787
TOTAL					4,007,300	3,791,253	4,007,300	3,791,253
SHAVER TRANSPORTATION CO.								
BENTON	83.4			88.8	285,343	253,385	285,343	253,385
CLARK	75.2			99.9	3,858	3,854	3,858	3,854
COLUMBIA	73.9			84.1	178,074	149,760	178,074	149,760
COWLITZ	85.3			86.8	1,130,182	980,998	1,130,182	980,998
GARFIELD	96.0			95.6	85,661	81,892	85,661	81,892
Klickitat	60.0			92.4	15,434	14,261	15,434	14,261
WALLA WALLA	78.5			89.3	96,304	85,999	96,304	85,999
WHITMAN	86.4			92.0	135,244	124,425	135,244	124,425
TOTAL					1,930,100	1,694,574	1,930,100	1,694,574

TABLE 40, Cont.: WATER TRANSPORTATION COMPANIES

ASSESSMENT OF OPERATING PROPERTY OF WATER TRANSPORTATION COMPANIES -- STATE OF WASHINGTON, YEAR 1980

COUNTY	RATIO	REAL-PROPERTY		RATIO	PERSONAL-PROPERTY		TOTAL-REAL-AND-PERSONAL	
		ACTUAL	EQUALIZED		ACTUAL	EQUALIZED	ACTUAL	EQUALIZED
SMITH TUG AND BARGE CO.								
CLARK	75.2			99.9	1,497	1,495	1,497	1,495
COULITZ	85.3	41,300	35,229	86.8	245,095	212,741	286,395	247,970
SKAMANIA	75.8			94.2	582	548	582	548
WAHIAKUM	74.8	25,600	19,149	77.8	42,226	32,851	67,826	52,000
TOTAL		66,900	54,378		289,400	247,635	356,309	302,013
TIDEWATER BARGE LINES, INC								
ASOTIN	69.5			93.3	291,731	272,185	291,731	272,185
DENTON	83.4			88.8	805,014	714,852	805,014	714,852
CLARK	75.2			99.9	1,329,430	1,328,101	1,329,430	1,328,101
COLUMBIA	73.9			84.1	77,133	64,869	77,133	64,869
COULITZ	85.3			86.8	1,464,281	1,270,996	1,464,281	1,270,996
FRANKLIN	89.4			92.6	2,771,764	2,566,653	2,771,764	2,566,653
GARFIELD	96.0			95.6	201,600	192,156	201,600	192,156
KLICHTAT	69.0			92.4	40,325	37,260	40,325	37,260
WALLA WALLA	78.5			89.3	282,197	252,002	282,197	252,002
WHITMAN	86.4			92.0	1,312,985	1,207,946	1,312,985	1,207,946
TOTAL					8,575,860	7,907,020	8,575,860	7,907,020
WASH TUG & BARGE CO. JAMES GRIFFITHS & SONS								
CLALLAM	73.6			87.9	47,287	41,565	47,287	41,565
ISLAND	69.2			96.8	41,092	39,777	41,092	39,777
JEFFERSON	82.5			98.9	29,115	28,795	29,115	28,795
KING	97.3			98.7	945,646	933,353	945,646	933,353
KITSAP	80.8			92.1	17,139	15,784	17,139	15,784
MASON	67.1			90.3	15,693	14,171	15,693	14,171
PIERCE	75.7			92.5	202,362	183,138	202,362	183,138
SAN JUAN	71.2			91.2	70,297	64,029	70,297	64,029
SKAGIT	82.6			90.6	207,111	187,643	207,111	187,643
SNOHOMISH	81.9			100.0	446,848	446,848	446,848	446,848
THURSTON	79.8			97.1	5,988	5,826	5,988	5,826
WHATCOM	71.2			92.7	95,812	79,236	95,812	79,236
TOTAL					2,124,300	2,040,165	2,124,300	2,040,165
WESTERN TRANSPORTATION CO								
CLARK	75.2			99.9	1,927,885	1,925,957	1,927,885	1,925,957
COULITZ	85.3			86.8	447,377	388,324	447,377	388,324
FRANKLIN	89.4			92.6	3,825	3,542	3,825	3,542
WAHIAKUM	74.8	16,200	12,118	77.8	293,713	228,510	309,913	240,628
TOTAL		16,200	12,118		2,672,800	2,546,333	2,689,000	2,558,451
RIEDEL INTERNATIONAL INC.								
CLARK	75.2			99.9	533,275	532,742	533,275	532,742
COULITZ	85.3			86.8	64,138	55,672	64,138	55,672
PACIFIC	72.4			93.3	3,271	3,052	3,271	3,052
WAHIAKUM	74.8			77.8	4,966	3,864	4,966	3,864
TOTAL					605,650	595,330	605,650	595,330
GRAND TOTAL		585,260	445,228		35,609,550	32,849,537	36,194,910	33,294,765

TABLE 41: DOMESTIC WATER COMPANIES

ASSESSMENT OF OPERATING PROPERTY OF DOMESTIC WATER COMPANIES -- STATE OF WASHINGTON, YEAR-1980

COUNTY	RATIO	REAL-PROPERTY		RATIO	PERSONAL-PROPERTY		TOTAL-REAL-AND-PERSONAL	
		ACTUAL	EQUALIZED		ACTUAL	EQUALIZED	ACTUAL	EQUALIZED
HARBOR WATER COMPANY								
KITSAP	80.8	137,350	110,978	92.1	218,313	201,066	355,663	312,044
MASON	60.1	11,750	7,062	90.3	834	753	12,584	7,815
PIERCE	75.7	131,525	99,565	90.5	475,627	430,443	607,152	530,008
TOTAL		280,625	217,605		694,774	632,262	975,399	849,867
SOUTH SOUND UTILITY CO., INC.								
MASON	60.1			90.3	16,313	14,731	16,313	14,731
THURSTON	79.8	12,550	10,015	97.3	421,637	410,254	434,187	420,269
TOTAL		12,550	10,015		437,950	424,985	450,530	435,000
GRAND TOTAL		293,175	227,620		1,132,724	1,057,247	1,425,899	1,284,867

TABLE 42: RECAPITULATION BY COUNTY

RECAPITULATION OF PUBLIC UTILITY COMPANIES BY COUNTIES -- STATE OF WASHINGTON, YEAR-1980

COUNTY	NAME OF COMPANY	RATIO ACTUAL	REAL-PROPERTY EQUALIZED	RATIO ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
ADAMS		91.1		87.6			
	AMERICAN TELEPHONE & TELEGRAPH CO			219,252	192,065	219,252	192,065
	BIG BEND ELECTRIC COOPERATIVE INC	110,187	100,307	5,570,361	4,879,635	5,681,468	4,979,943
	BURLINGTON NORTHERN, INC.	4,859,064	4,426,606	2,296,593	2,011,815	7,155,657	6,438,421
	CASCADE NATURAL GAS CORP	75,830	69,082	853,299	747,496	929,129	816,572
	CHEVRON PIPE LINE CO	2,730	2,487	767,661	672,472	770,391	674,959
	CHICAGO, MILWAUKEE, ST PAUL & PACIFIC RR CO	2,222,267	2,024,485	292,931	256,606	2,515,198	2,281,091
	INLAND POWER & LIGHT CO			55,044	48,218	55,044	48,218
	LINCOLN ELECTRIC COOPERATIVE INC			74,974	65,677	74,974	65,677
	NORTHWEST PIPELINE CORP.	4,977	4,534	5,060,424	4,432,931	5,265,401	4,437,465
	PACIFIC NORTHWEST BELL TELEPHONE CO	398,814	363,321	4,990,978	4,372,096	5,389,792	4,735,417
	PIONEER TELEPHONE CO			1,650	1,445	1,650	1,445
	PUGET SOUND POWER & LIGHT CO			30,141	26,404	30,141	26,404
	TELEPHONE UTILITIES OF WASHINGTON INC.	9,428	8,589	223,653	195,920	233,041	204,509
	UNION PACIFIC RAILROAD CO	2,087,223	1,901,460	2,258,137	1,978,130	4,345,260	3,879,590
	WASHINGTON WATER POWER CO	61	58	396,375	347,225	396,974	347,773
	WASHINGTON WATER POWER CO - ELECTRIC	245,000	314,294	7,194,856	6,302,695	7,539,856	6,616,989
	WESTERN UNION TELEGRAPH CO			9,590	8,401	9,590	8,401
	YELLOWSTONE PIPE LINE CO & CONTINENTAL OIL			34,718	30,413	34,718	30,413
	MOTOR VEHICLE TRANSPORTATION COMPANIES			48,346	42,352	48,346	42,352
	PRIVATE CAR COMPANIES			4,037,592	3,536,930	4,037,592	3,536,930
TOTALS		10,116,041	9,215,713	34,416,575	30,148,921	44,532,616	39,364,634
ASOTIN		69.5		93.3			
	ASOTIN TELEPHONE CO	88,519	61,520	631,481	589,172	720,000	650,692
	CLEARWATER POWER CO			361,501	337,280	361,501	337,280
	COLUMBIA MARINE LINES INC & CROWLEY MARITIME			374,552	349,457	374,552	349,457
	INLAND POWER & LIGHT CO			8,184	7,636	8,184	7,636
	KNAAPPON CORP.			41,543	38,760	41,543	38,760
	PACIFIC NORTHWEST BELL TELEPHONE CO			2,865,442	2,673,458	2,865,442	2,673,458
	PACIFIC POWER & LIGHT CO			188,136	175,531	188,136	175,531
	TIDEWATER BARGE LINES, INC			291,731	272,185	291,731	272,185
	WASHINGTON WATER POWER CO	1,904	1,323	1,419,482	1,324,376	1,421,386	1,325,699
	WASHINGTON WATER POWER CO - ELECTRIC	1,145,888	796,301	2,962,858	2,764,346	4,108,746	3,560,737
	WESTERN UNION TELEGRAPH CO			1,400	1,396	1,400	1,396
	MOTOR VEHICLE TRANSPORTATION COMPANIES			5,100	4,758	5,100	4,758
	PRIVATE CAR COMPANIES			5,000	4,665	5,000	4,665
TOTALS		1,236,311	859,234	9,156,410	8,542,930	10,392,721	9,402,164
BENTON		83.4		88.8			
	BENTON RURAL ELECTRIC ASSOCIATION INC	349,156	291,196	4,810,267	4,271,513	5,159,423	4,562,709
	BURLINGTON NORTHERN, INC.	4,836,584	4,033,714	2,062,178	1,831,214	6,898,762	5,864,928
	CASCADE AIRWAYS			96,733	858,903	96,733	858,903
	CASCADE NATURAL GAS CORP	801,570	668,509	4,699,683	4,173,319	5,521,253	4,841,028
	CHICAGO, MILWAUKEE, ST PAUL & PACIFIC RR CO	18,233	15,256	1,870	1,661	21,103	18,867
	COLUMBIA MARINE LINES INC & CROWLEY MARITIME			55,355	49,155	55,355	49,155
	GENERAL TELEPHONE CO OF THE NORTHWEST INC	5,117,784	4,268,231	60,685,310	53,888,556	65,803,094	58,156,787
	KNAAPPON CORP.			14,881	13,214	14,881	13,214
	NORTHWEST NATURAL GAS CO			851,852	756,445	851,852	756,445
	NORTHWEST PIPELINE CORP.	3,280,495	2,735,932	26,828,729	23,823,892	30,109,294	26,559,824
	PACIFIC NORTHWEST BELL TELEPHONE CO	153,809	128,277	1,946,798	1,728,758	2,100,627	1,857,035
	PACIFIC POWER & LIGHT CO	97,000	80,898	614,273	545,474	711,273	626,372
	SHAWER TRANSPORTATION CO.			285,343	253,385	285,343	253,385
	TIDEWATER BARGE LINES, INC			805,014	714,852	805,014	714,852
	UNION PACIFIC RAILROAD CO	1,190,899	993,209	1,417,805	1,259,010	2,608,704	2,252,219
	UNITED TELEPHONE CO OF THE NORTHWEST	197,308	164,555	12,170,993	10,807,839	12,368,331	10,972,394
	WASHINGTON NATURAL GAS CO			367,956	326,745	367,956	326,745
	WASHINGTON WATER POWER CO - ELECTRIC			16,622	14,760	16,622	14,760
	WESTERN UNION TELEGRAPH CO	2,000	1,668	65,703	58,345	67,703	60,013
	MOTOR VEHICLE TRANSPORTATION COMPANIES	101,300	84,484	49,476	43,935	150,776	128,419
	PRIVATE CAR COMPANIES			2,211,979	1,964,237	2,211,979	1,964,237
TOTALS		16,146,138	13,465,879	120,929,300	107,385,212	137,075,438	120,851,091
CHELAN		70.7		84.5			
	BURLINGTON NORTHERN, INC.	4,105,615	2,902,671	1,951,521	1,649,020	6,057,116	4,551,691
	CASCADE NATURAL GAS CORP	925,974	654,664	2,083,860	1,760,862	3,009,834	2,415,526
	GENERAL TELEPHONE CO OF THE NORTHWEST INC	5,178,667	3,661,318	20,449,431	17,279,774	25,628,098	20,941,092
	NORTHWEST PIPELINE CORP.	32,852	23,226	440,648	372,348	473,500	395,574
	PACIFIC NORTHWEST BELL TELEPHONE CO	407,320	287,975	1,491,499	1,260,317	1,498,819	1,548,292
	PUGET SOUND POWER & LIGHT CO			316,072	267,080	316,072	267,380
	WASHINGTON NATURAL GAS CO			2,151	1,818	2,151	1,818
	WESTERN UNION TELEGRAPH CO			54,742	46,256	54,742	46,256
	MOTOR VEHICLE TRANSPORTATION COMPANIES	143,100	101,172	64,458	54,469	207,558	155,641
	PRIVATE CAR COMPANIES			1,634,232	1,431,628	1,694,232	1,431,628
TOTALS		10,793,528	7,631,026	28,548,594	24,123,572	39,342,122	31,754,598

TABLE 42, Cont.: RECAPITULATION BY COUNTY

RECAPITULATION OF PUBLIC UTILITY COMPANIES BY COUNTIES -- STATE OF WASHINGTON, YEAR-1980

COUNTY	NAME OF COMPANY	RATIO	REAL-PROPERTY ACTUAL	EQUALIZED	RATIO	PERSONAL-PROPERTY ACTUAL	EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	EQUALIZED
CLALLAM		73.6			87.9				
	AMERICAN TELEPHONE & TELEGRAPH CO		1,367,435	1,006,432		1,442,887	1,268,298	2,810,322	2,274,730
	BLACK BALL TRANSPORT INC					1,739,972	1,529,435	1,739,972	1,529,435
	CHICAGO, MILWAUKEE, ST PAUL & PACIFIC RR CO		158,349	116,544		16,508	14,511	174,857	131,055
	PACIFIC NORTHWEST BELL TELEPHONE CO		1,545,725	1,137,654		16,610,330	14,600,480	18,156,055	15,738,134
	PEARSON AIRCRAFT, INC.					226,100	198,742	226,100	198,742
	PENINSULA TELEPHONE & TELEGRAPH		617,070	454,164		4,070,727	3,578,170	4,687,797	4,032,334
	PUGET SOUND FREIGHT LINES					960,500	844,280	960,500	844,280
	WASH TUG & BARGE CO, JAMES GRIFFITHS & SONS					47,287	41,565	47,287	41,565
	WESTERN UNION TELEGRAPH CO					24,148	21,226	24,148	21,226
	MOTOR VEHICLE TRANSPORTATION COMPANIES		144,500	106,352		79,319	73,391	234,819	185,743
	PRIVATE CAR COMPANIES					777,341	683,282	777,341	683,282
	TOTALS		3,833,079	2,821,146		26,026,119	22,859,380	29,839,198	25,680,526
CLARK		75.2			99.9				
	ALBERT BERNERT, INC.					115,871	115,755	115,871	115,755
	BURLINGTON NORTHERN, INC.		3,050,274	2,293,898		1,181,515	1,180,333	4,231,789	3,474,141
	CHICAGO, MILWAUKEE, ST PAUL & PACIFIC RR CO					44,285	44,241	44,285	44,241
	COLUMBIA MARINE LINES INC & CROWLEY MARITIME					1,105,822	1,104,716	1,105,822	1,104,716
	GENERAL TELEPHONE CO OF THE NORTHWEST INC		448,075	336,953		6,405,701	6,399,296	6,853,776	6,736,249
	KNAFFTON CORP.		120,320	90,441		547,979	547,431	668,299	637,912
	LEWIS RIVER TELEPHONE CO INC		349,517	262,837		1,681,398	1,681,398	2,032,600	1,944,235
	MIRENE CO., THE					51,733	51,680	51,733	51,680
	NORTHWEST NATURAL GAS CO		35,085	26,384		13,937,335	13,923,399	13,972,420	13,949,783
	NORTHWEST PIPELINE CORP.		985,186	740,860		8,118,695	8,110,576	9,103,861	8,851,436
	OLYMPIC PIPE LINE CO & MOBIL OIL		443,733	333,667		1,894,998	1,893,104	2,338,731	2,226,791
	PACIFIC NORTHWEST BELL TELEPHONE CO		4,055,632	3,049,834		70,716,692	70,645,971	74,772,324	73,695,805
	PACIFIC POWER & LIGHT CO		5,280,611	3,971,019		24,796,265	24,771,468	30,076,876	28,742,487
	PORTLAND GENERAL ELECTRIC CO.					5,062	5,057	5,062	5,057
	RIEDEL INTERNATIONAL INC.					533,275	532,742	533,275	532,742
	SHAWER TRANSPORTATION CO.					3,858	3,854	3,858	3,854
	SMITH TUG AND BARGE CO.					1,497	1,495	1,497	1,495
	TIDEWATER BARGE LINES, INC					1,329,430	1,328,101	1,329,430	1,328,101
	UNION PACIFIC RAILROAD CO		22,089	16,611		1,759,231	1,757,472	1,781,320	1,774,883
	WESTERN TRANSPORTATION CO					1,927,885	1,925,957	1,927,885	1,925,957
	WESTERN UNION TELEGRAPH CO		6,000	4,512		85,735	85,649	91,735	90,161
	MOTOR VEHICLE TRANSPORTATION COMPANIES					411,048	410,637	411,048	410,637
	PRIVATE CAR COMPANIES					2,789,736	2,786,944	2,789,736	2,786,944
	TOTALS		14,796,522	11,126,986		139,446,731	139,307,276	154,243,253	150,434,262
COLUMBIA		73.9			84.1				
	BURLINGTON NORTHERN, INC.		106,615	78,789		68,004	57,192	174,619	135,981
	COLUMBIA MARINE LINES INC & CROWLEY MARITIME					83,946	70,599	83,946	70,599
	COLUMBIA RURAL ELECTRIC ASSOCIATION INC		115,953	85,689		1,042,291	1,042,291	1,355,299	1,127,980
	INLAND POWER & LIGHT CO					31,169	26,213	31,169	26,213
	KNAFFTON CORP.					8,041	6,779	8,041	6,779
	PACIFIC GAS TRANSMISSION CO		26,120	19,303		6,676,796	5,109,239	632,826	529,542
	PACIFIC NORTHWEST BELL TELEPHONE CO		106,687	78,842		1,049,762	1,049,762	1,354,917	1,128,604
	PACIFIC POWER & LIGHT CO		62,129	45,999		2,734,676	2,299,863	2,796,785	2,345,762
	PRESIDENTIAL TELEPHONE & TELEGRAPH CO					1,643	1,382	1,643	1,382
	SHAWER TRANSPORTATION CO.					178,074	149,760	178,074	149,760
	TIDEWATER BARGE LINES, INC					77,133	64,869	77,133	64,869
	UNION PACIFIC RAILROAD CO		646,589	477,830		758,782	638,134	1,405,371	1,115,964
	MOTOR VEHICLE TRANSPORTATION COMPANIES					12,000	10,093	12,000	10,093
	PRIVATE CAR COMPANIES					1,326,589	1,115,662	1,326,589	1,115,662
	TOTALS		1,064,073	786,352		8,374,359	7,042,838	9,438,432	7,829,190
COWLITZ		85.3			86.8				
	ALBERT BERNERT, INC.					128,915	111,898	128,915	111,898
	BURLINGTON NORTHERN, INC.		3,349,723	2,857,314		1,207,418	1,048,038	4,557,141	3,905,352
	CASCADE NATURAL GAS CORP		292,734	172,932		4,026,632	3,495,115	4,229,366	3,668,047
	CHICAGO, MILWAUKEE, ST PAUL & PACIFIC RR CO		31,114	26,541		101,795	88,357	132,909	114,898
	COLUMBIA MARINE LINES INC & CROWLEY MARITIME					270,221	234,552	270,221	234,552
	GENERAL TELEPHONE CO OF THE NORTHWEST INC		62,721	53,501		1,765,675	1,532,606	1,828,396	1,586,107
	KNAFFTON CORP.					2,240,612	1,944,852	2,240,612	1,944,852
	LEWIS RIVER TELEPHONE CO INC		29,955	25,552		132,054	114,623	162,089	140,175
	MIRENE CO., THE					72,555	62,978	72,555	62,978
	NORTHWEST PIPELINE CORP.		142,024	121,146		8,226,534	7,140,633	8,369,558	7,261,779
	OLYMPIC PIPE LINE CO & MOBIL OIL		907,627	774,206		4,022,326	3,491,380	4,929,953	4,265,586
	PACIFIC NORTHWEST BELL TELEPHONE CO		2,626,104	2,240,066		30,142,551	26,163,735	32,768,655	28,403,801
	PACIFIC POWER & LIGHT CO		4,184,259	3,569,173		18,718,919	16,248,013	22,903,169	19,817,186
	PORTLAND GENERAL ELECTRIC CO.					8,610	7,473	8,610	7,473
	RIEDEL INTERNATIONAL INC.					64,158	55,672	64,158	55,672
	SHAWER TRANSPORTATION CO.					1,130,182	980,998	1,130,182	980,998
	SMITH TUG AND BARGE CO.		41,300	35,229		245,095	212,741	286,395	247,970
	TIDEWATER BARGE LINES, INC					1,464,281	1,270,996	1,464,281	1,270,996
	UNION PACIFIC RAILROAD CO		31,984	27,283		4,123,717	3,579,388	4,155,701	3,606,671
	WESTERN TRANSPORTATION CO					447,377	388,324	447,377	388,324
	WESTERN UNION TELEGRAPH CO					42,973	37,300	42,973	37,300
	MOTOR VEHICLE TRANSPORTATION COMPANIES		866,600	739,210		274,591	238,345	1,141,191	977,555
	PRIVATE CAR COMPANIES					3,054,267	2,651,106	3,054,267	2,651,106
	TOTALS		12,476,145	10,642,153		81,911,429	71,099,123	94,387,574	81,741,276

TABLE 42, Cont.: RECAPITULATION BY COUNTY

RECAPITULATION OF PUBLIC UTILITY COMPANIES BY COUNTIES -- STATE OF WASHINGTON, YEAR-1980

COUNTY	NAME OF COMPANY	RATIO	REAL-PROPERTY ACTUAL	EQUALIZED	RATIO	PERSONAL-PROPERTY ACTUAL	EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	EQUALIZED
DOUGLAS		80.5			87.5				
	BURLINGTON NORTHERN, INC.		1,320,838	1,063,273		554,403	485,104	1,875,241	1,548,377
	CASCADE AIRWAYS					535,694	468,732	535,694	468,732
	CASCADE NATURAL GAS CORP		200	161		722,887	632,526	723,087	632,687
	GENERAL TELEPHONE CO OF THE NORTHWEST INC		438,832	353,260		7,026,601	6,148,277	7,465,433	6,501,537
	NESPELEM VALLEY ELECTRIC COOPERATIVE INC					24,494	21,432	24,494	21,432
	PACIFIC NORTHWEST BELL TELEPHONE CO		114,551	92,213		1,200,109	1,050,095	1,314,660	1,142,308
	PUGET SOUND POWER & LIGHT CO					411,082	359,697	411,082	359,697
	WASHINGTON WATER POWER CO - ELECTRIC		8,100	6,520		566,216	495,839	574,316	501,959
	WESTERN UNION TELEGRAPH CO		400	322		244	214	444	334
	MOTOR VEHICLE TRANSPORTATION COMPANIES					30,800	26,951	30,800	26,951
	PRIVATE CAR COMPANIES					1,184,604	1,036,531	1,184,604	1,036,531
	TOTALS		1,882,921	1,515,749		12,257,134	10,724,998	14,140,055	12,240,747
FERRY		70.6			91.4				
	BURLINGTON NORTHERN, INC.		583,708	412,098		208,030	190,139	791,738	602,237
	CONTINENTAL TELEPHONE CO. OF THE NW, INC		33,474	23,633		960,651	878,034	994,125	901,667
	PACIFIC NORTHWEST BELL TELEPHONE CO		24,410	17,233		287,502	262,778	311,912	280,011
	TELEPHONE UTILITIES OF WASHINGTON INC.					329,782	301,820	329,782	301,820
	WASHINGTON WATER POWER CO - ELECTRIC					1,825,501	1,668,507	1,825,501	1,668,507
	WESTERN UNION TELEGRAPH CO					810	740	810	740
	MOTOR VEHICLE TRANSPORTATION COMPANIES					2,000	1,828	2,000	1,828
	PRIVATE CAR COMPANIES					350,886	320,710	350,886	320,710
	TOTALS		641,592	452,964		3,965,162	3,624,156	4,606,754	4,077,120
FRANKLIN		89.4			92.6				
	BIG BEND ELECTRIC COOPERATIVE INC		62,964	56,289		5,614,511	5,199,037	5,677,475	5,255,326
	BURLINGTON NORTHERN, INC.		5,989,455	5,354,573		2,829,850	2,620,444	8,819,305	7,975,017
	CASCADE AIRWAYS					831,781	770,229	831,781	770,229
	CASCADE NATURAL GAS CORP		1,540	1,377		2,329,512	2,157,128	2,331,052	2,158,505
	CHEVRON PIPE LINE CO		18,527	16,563		1,463,154	1,354,880	1,481,681	1,371,443
	COLUMBIA MARINE LINES INC & CROWLEY MARITIME					3,345,305	3,097,753	3,345,305	3,097,753
	HUGHES AIR CORP, D/R/A HUGHES AIRWEST					1,464,290	1,355,933	1,464,290	1,355,933
	INLAND POWER & LIGHT CO					27,466	25,434	27,466	25,434
	NORTHWEST PIPELINE CORP.		141,161	126,198		3,679,166	3,406,907	3,820,327	3,533,105
	PACIFIC NORTHWEST BELL TELEPHONE CO		1,014,895	907,316		11,483,865	10,634,059	12,498,760	11,541,375
	PACIFIC POWER & LIGHT CO		113,113	101,123		920,932	852,784	1,034,045	953,907
	TELEPHONE UTILITIES OF WASHINGTON INC.		317,586	283,922		2,598,184	2,405,917	2,915,770	2,689,839
	TIDEWATER BARGE LINES, INC					2,771,764	2,566,653	2,771,764	2,566,653
	UNION PACIFIC RAILROAD CO		671,776	600,569		683,355	632,786	1,355,131	1,233,355
	WASHINGTON WATER POWER CO					87,786	81,290	87,786	81,290
	WASHINGTON WATER POWER CO - ELECTRIC		1,018	910		993,094	919,608	994,116	920,518
	WESTERN TRANSPORTATION CO					3,825	3,542	3,825	3,542
	WESTERN UNION TELEGRAPH CO		2,500	2,235		130,264	120,624	132,764	122,859
	MOTOR VEHICLE TRANSPORTATION COMPANIES					79,966	74,048	79,966	74,048
	PRIVATE CAR COMPANIES					2,968,395	2,748,734	2,968,395	2,748,734
	TOTALS		8,334,535	7,451,075		44,306,469	41,027,790	52,541,004	48,478,865
GARFIELD		96.0			95.6				
	CLEARWATER POWER CO					5,658	5,409	5,658	5,409
	COLUMBIA MARINE LINES INC & CROWLEY MARITIME					53,726	51,362	53,726	51,362
	INLAND POWER & LIGHT CO		18,864	18,109		875,327	836,813	894,191	854,922
	KNAPPYON CORP.					52,084	49,792	52,084	49,792
	PACIFIC NORTHWEST BELL TELEPHONE CO		113,286	108,755		976,432	933,469	1,089,718	1,042,224
	PACIFIC POWER & LIGHT CO		20,823	19,990		1,399,276	1,337,708	1,420,099	1,357,678
	SHAWER TRANSPORTATION CO.					85,661	81,892	85,661	81,892
	TIDEWATER BARGE LINES, INC					201,000	192,156	201,000	192,156
	UNION PACIFIC RAILROAD CO		279,933	268,736		264,596	252,954	544,529	521,690
	WASHINGTON WATER POWER CO - ELECTRIC					231,750	221,553	231,750	221,553
	WESTERN UNION TELEGRAPH CO					517	494	517	494
	MOTOR VEHICLE TRANSPORTATION COMPANIES					12,750	12,189	12,750	12,189
	PRIVATE CAR COMPANIES					343,262	328,158	343,262	328,158
	TOTALS		432,906	415,590		4,502,039	4,303,949	4,934,945	4,719,539

TABLE 42, Cont.: RECAPITULATION BY COUNTY

RECAPITULATION OF PUBLIC UTILITY COMPANIES BY COUNTIES -- STATE OF WASHINGTON, YEAR-1980

COUNTY	NAME OF COMPANY	RATIO	REAL-PROPERTY ACTUAL	EQUALIZED	RATIO	PERSONAL-PROPERTY ACTUAL	EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	EQUALIZED
GRANT		76.3			71.6				
	AMERICAN TELEPHONE & TELEGRAPH CO				248,474	177,937	248,474	177,907	
	BIG BEND ELECTRIC COOPERATIVE INC				12,456	8,918	12,456	8,918	
	BURLINGTON NORTHERN, INC.	3,737,164	2,851,457		1,745,089	1,249,487	5,482,253	4,100,944	
	CASCADE AIRWAYS				168,641	120,747	168,641	120,747	
	CASCADE NATURAL GAS CORP	146,639	111,086		2,268,323	1,624,118	2,414,962	1,736,004	
	CHICAGO, MILWAUKEE, ST PAUL & PACIFIC RR CO	1,208,712	922,247		156,804	112,270	1,365,516	1,034,517	
	GENERAL TELEPHONE CO OF THE NORTHWEST INC	340,266	259,624		3,849,408	2,756,178	4,189,674	3,013,882	
	LINCOLN ELECTRIC COOPERATIVE INC				38,679	27,695	38,679	27,695	
	NORTHWEST PIPELINE CORP.	13,299	10,147		513,967	367,999	527,266	378,146	
	PACIFIC NORTHWEST BELL TELEPHONE CO	1,331,734	1,016,114		17,682,832	12,660,908	19,014,566	13,677,022	
	PACIFIC POWER & LIGHT CO				373,222	267,227	373,222	267,227	
	PUGET SOUND POWER & LIGHT CO				234,166	167,663	234,166	167,663	
	UNITED TELEPHONE CO OF THE NORTHWEST	36,979	28,215		989,533	687,026	996,512	715,241	
	WASHINGTON WATER POWER CO				120,317	86,147	120,317	86,147	
	WASHINGTON WATER POWER CO - ELECTRIC	54,598	41,659		1,735,215	1,242,413	1,789,813	1,284,072	
	WESTERN UNION TELEGRAPH CO	7,000	5,341		22,852	16,362	29,852	21,703	
	YELLOWSTONE PIPE LINE CO & CONTINENTAL OIL	162,933	124,318		429,494	307,517	592,427	431,835	
	MOTOR VEHICLE TRANSPORTATION COMPANIES	78,600	59,972		84,918	60,800	163,518	120,772	
	PRIVATE CAR COMPANIES				2,533,271	1,813,829	2,533,271	1,813,820	
	TOTALS	7,117,924	5,430,980		33,177,661	23,755,202	40,295,585	29,186,182	
GRAYS HARBOR		75.7			94.9				
	BURLINGTON NORTHERN, INC.	1,143,189	895,675		534,853	507,574	1,718,042	1,403,249	
	CASCADE NATURAL GAS CORP	170,534	129,094		3,856,600	3,659,913	4,027,134	3,789,007	
	CHICAGO, MILWAUKEE, ST PAUL & PACIFIC RR CO	115,160	87,178		28,923	27,447	144,083	114,625	
	CONTINENTAL TELEPHONE CO OF THE NW, INC	333,207	252,238		1,632,764	1,549,493	1,965,971	1,801,731	
	NORTHWEST PIPELINE CORP.	6,739	5,101		104,214	98,899	110,953	104,000	
	PACIFIC NORTHWEST BELL TELEPHONE CO	1,550,983	1,174,094		16,316,289	15,484,149	17,867,263	16,658,243	
	PACIFIC POWER & LIGHT CO	283,897	214,910		20,479,982	19,435,503	20,763,879	19,650,413	
	PENINSULA TELEPHONE & TELEGRAPH				3,073	2,916	3,073	2,916	
	PORTLAND GENERAL ELECTRIC CO	283,897	214,910		15,893,494	15,082,841	16,177,301	15,297,751	
	PUGET SOUND POWER & LIGHT CO	141,989	107,486		10,239,441	9,717,230	10,381,430	9,824,716	
	TELEPHONE UTILITIES OF WASHINGTON INC.	282,894	214,150		5,327,005	5,055,325	5,609,899	5,269,475	
	UNION PACIFIC RAILROAD CO	414,963	314,125		1,004,240	953,025	1,419,203	1,267,150	
	WASHINGTON WATER POWER CO - ELECTRIC	141,989	107,486		10,239,588	9,717,369	10,781,577	9,824,855	
	WESTERN UNION TELEGRAPH CO				33,007	33,007	33,007	31,323	
	MOTOR VEHICLE TRANSPORTATION COMPANIES	186,100	140,878		119,622	113,524	305,722	254,402	
	PRIVATE CAR COMPANIES				2,033,539	1,929,821	2,033,530	1,929,821	
	TOTALS	5,095,541	3,857,325		87,846,526	63,366,352	92,942,067	87,223,677	
ISLAND		69.2			96.8				
	CASCADE NATURAL GAS CORP	7,610	5,266		1,532,578	1,483,535	1,540,188	1,488,801	
	GENERAL TELEPHONE CO OF THE NORTHWEST INC	1,064,369	736,544		14,495,294	14,031,446	15,559,663	14,767,999	
	HARBOR AIR LINES				181,327	175,505	181,307	175,505	
	PUGET SOUND POWER & LIGHT CO	830,646	574,807		14,612,687	14,145,080	15,443,333	14,719,887	
	WASH TUG & BARGE CO, JAMES GRIFFITHS & SONS				41,092	39,777	41,092	39,777	
	WESTERN UNION TELEGRAPH CO				27,865	26,973	27,865	26,973	
	MOTOR VEHICLE TRANSPORTATION COMPANIES				13,805	13,805	13,805	13,363	
	PRIVATE CAR COMPANIES				25,000	24,200	25,000	24,200	
	TOTALS	1,902,625	1,316,617		30,929,628	29,939,879	32,832,283	31,256,496	
JEFFERSON		82.5			98.9				
	CHICAGO, MILWAUKEE, ST PAUL & PACIFIC RR CO	127,247	104,979		13,573	13,522	140,920	128,581	
	PACIFIC NORTHWEST BELL TELEPHONE CO	495,584	408,857		5,528,740	5,467,924	6,024,324	5,876,781	
	PENINSULA TELEPHONE & TELEGRAPH				309,129	305,728	309,129	305,728	
	PUGET SOUND FREIGHT LINES				315,627	312,155	315,627	312,155	
	PUGET SOUND POWER & LIGHT CO	356,831	294,387		7,515,638	7,432,966	7,872,469	7,727,353	
	UNITED TELEPHONE CO OF THE NORTHWEST	20,940	17,275		1,843,976	1,823,693	1,864,916	1,840,968	
	WASH TUG & BARGE CO, JAMES GRIFFITHS & SONS				29,115	28,795	29,115	28,795	
	WESTERN UNION TELEGRAPH CO				4,131	4,086	4,131	4,086	
	MOTOR VEHICLE TRANSPORTATION COMPANIES				8,845	8,748	8,845	8,748	
	PRIVATE CAR COMPANIES				894,206	884,369	894,206	884,369	
	TOTALS	1,200,602	825,498		16,463,080	16,281,986	17,463,682	17,137,484	

TABLE 42, Cont.: RECAPITULATION BY COUNTY

RECAPITULATION OF PUBLIC UTILITY COMPANIES BY COUNTIES -- STATE OF WASHINGTON. YEAR-1980

COUNTY	NAME OF COMPANY	RATIO	REAL-PROPERTY ACTUAL	EQUALIZED	RATIO	PERSONAL-PROPERTY ACTUAL	EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	EQUALIZED
KING									
		97.3			98.7				
	AEROAMERICA					100,000	98,700	100,000	98,700
	AIR CANADA					37,000	36,519	37,000	36,519
	ALASKA AIRLINES INC		2,210,419	2,150,738		15,602,581	15,399,798	17,813,000	17,550,486
	AMERICAN TELEPHONE & TELEGRAPH CO		493,218	479,901		15,099,037	14,902,750	15,592,255	15,382,651
	BLACK BALL TRANSPORT INC					3,128	3,087	3,128	3,087
	BRANIFF AIRWAYS INC					6,500,000	6,415,500	6,500,000	6,415,500
	BURLINGTON NORTHERN, INC.		10,093,396	9,820,871		4,120,453	4,066,889	14,213,849	13,887,760
	CASCADE AIRWAYS					2,718,303	2,682,965	2,718,303	2,682,965
	CASCADE NATURAL GAS CORP		2,471,946	2,404,328		1,761,461	1,738,562	4,232,507	4,142,890
	CHICAGO, MILWAUKEE, ST PAUL & PACIFIC RR CO		1,479,201	1,439,262		367,227	362,452	1,846,428	1,801,714
	CIA MEXICANA DE AVIACION S.A. MEXICANA AIRLI					89,600	88,436	89,600	88,436
	CONTINENTAL AIR LINES INC					8,900,000	8,784,300	8,900,000	8,784,300
	CONTINENTAL TELEPHONE CO. OF THE NW, INC					51,885	51,210	51,885	51,210
	EASTERN AIR LINES INC					6,100,000	6,020,700	6,100,000	6,020,700
	EVERGREEN INTERNATIONAL AIRLINES					960,000	947,520	960,000	947,520
	EXECUTIVE FLIGHT SERVICE INC DBA AIR OREGON					150,000	148,050	150,000	148,050
	FARWEST AIRLINES					740,000	730,380	740,000	730,380
	FEDERAL EXPRESS CORP					2,780,000	2,664,900	2,780,000	2,664,900
	FLYING TIGER LINES INC, THE					3,198,700	3,157,117	3,198,700	3,157,117
	GENERAL TELEPHONE CO OF THE NORTHWEST INC		8,388,094	7,869,717		83,528,146	82,442,286	91,616,240	90,312,803
	HARBOR AIR LINES					9,873	9,745	9,873	9,745
	HUGHES AIR CORP, D/R/A HUGHES AIRWEST					7,830,078	7,728,287	7,830,078	7,728,287
	NATIONAL AIRLINES, INC. & PAN AM					1,100,000	1,085,700	1,100,000	1,085,700
	NORTHWEST AIRLINES INC					50,919,665	50,257,710	50,919,665	50,257,710
	NORTHWEST PIPELINE CORP.		293,741	285,812		9,872,840	9,744,495	10,166,581	10,030,307
	OLYMPIC PIPE LINE CO & MOBIL OIL		6,023,234	5,860,607		10,219,308	10,086,456	16,242,542	15,947,063
	PACIFIC NORTHWEST BELL TELEPHONE CO		117,287,844	114,121,671		546,054,938	538,956,214	663,342,782	653,077,285
	PACIFIC WESTERN AIRLINES LTD.					720,000	710,640	720,000	710,640
	PAN AMERICAN WORLD AIRWAYS INC.					8,900,000	8,784,300	8,900,000	8,784,300
	PEARSON AIRCRAFT, INC.					16,900	16,680	16,900	16,680
	PUGET SOUND FREIGHT LINES					1,933,294	1,908,162	1,933,294	1,908,162
	PUGET SOUND POWER & LIGHT CO		39,615,996	38,546,368		208,046,073	205,341,469	247,662,069	243,887,837
	REEVES ALUETION AIRWAYS, INC.					67,000	66,129	67,000	66,129
	SAN JUAN AIRLINES INC					22,000	21,714	22,000	21,714
	SCANDINAVIAN AIR LINES SYSTEM INC					870,000	858,690	870,000	858,690
	TANNER ELECTRIC		73,079	71,105		1,016,481	1,003,268	1,089,560	1,074,373
	TELEPHONE UTILITIES OF WASHINGTON INC.		527,650	513,403		7,538,845	7,440,845	8,066,495	7,954,248
	TRANSWORLD AIRLINES ADMINISTRATIVE CENTER					1,044,000	1,030,428	1,044,000	1,030,428
	UNION PACIFIC RAILROAD CO		1,642,988	1,598,626		3,371,972	3,328,135	5,014,960	4,926,761
	UNITED AIR LINES INC					52,550,752	51,867,592	52,550,752	51,867,592
	WASH TUG & BARGE CO, JAMES GRIFFITHS & SONS					945,646	933,353	945,646	933,353
	WASHINGTON NATURAL GAS CO		10,522,710	10,238,597		107,422,134	106,025,643	117,944,844	116,264,240
	WEIN AIR ALASKA INC.					2,900,000	2,862,300	2,900,000	2,862,300
	WESTERN AIRLINES INC					25,572,233	25,239,793	25,572,233	25,239,793
	WESTERN UNION TELEGRAPH CO		531,599	517,246		4,708,313	4,647,105	5,239,912	5,164,351
	MOTOR VEHICLE TRANSPORTATION COMPANIES		10,015,553	9,745,134		5,478,123	5,357,562	15,443,676	15,102,696
	PRIVATE CAR COMPANIES					7,545,214	7,447,127	7,545,214	7,447,127
	TOTALS		211,369,768	205,662,786		1,219,353,203	1,203,501,613	1,430,722,971	1,409,164,399
KITSAP									
		83.8			92.1				
	BURLINGTON NORTHERN, INC.					103,703	95,510	103,703	95,510
	CASCADE NATURAL GAS CORP		158,500	128,068		5,504,654	5,069,786	5,663,154	5,197,854
	HARBOR WATER COMPANY		137,350	110,978		218,313	201,066	355,663	312,044
	PACIFIC NORTHWEST BELL TELEPHONE CO		3,845,241	3,106,954		40,664,863	37,452,334	44,510,194	40,559,292
	PENINSULA LIGHT CO					11,095	10,218	11,095	10,218
	PUGET SOUND POWER & LIGHT CO		4,495,782	3,632,590		39,213,574	36,115,705	43,709,356	39,748,295
	SAN JUAN AIRLINES INC					3,000	2,763	3,000	2,763
	TELEPHONE UTILITIES OF WASHINGTON INC.		201,924	235,874		3,446,301	3,174,644	3,738,225	3,409,918
	UNITED TELEPHONE CO OF THE NORTHWEST		692,205	559,302		12,257,351	11,289,019	12,949,556	11,848,321
	WASH TUG & BARGE CO, JAMES GRIFFITHS & SONS					17,139	15,784	17,139	15,784
	WESTERN UNION TELEGRAPH CO					49,055	45,178	49,055	45,178
	MOTOR VEHICLE TRANSPORTATION COMPANIES		225,300	182,042		50,846	46,829	276,146	228,871
	PRIVATE CAR COMPANIES					2,450	2,256	2,450	2,256
	TOTALS		9,846,392	7,955,808		101,542,344	93,520,496	111,388,646	101,476,304
KITTITAS									
		83.1			89.7				
	AMERICAN TELEPHONE & TELEGRAPH CO					1,073,523	962,950	1,073,523	962,950
	BURLINGTON NORTHERN, INC.		2,380,227	1,977,968		958,033	859,354	3,338,260	2,837,322
	CHICAGO, MILWAUKEE, ST PAUL & PACIFIC RR CO		2,438,018	2,025,992		329,611	295,667	2,767,629	2,321,654
	CONTINENTAL TELEPHONE CO. OF THE NW, INC					24,588	22,055	24,588	22,055
	ELLENSBURG TELEPHONE CO		873,896	726,208		9,241,136	8,289,298	10,115,032	9,015,586
	INLAND TELEPHONE CO					49,766	44,640	49,766	44,640
	NORTHWEST PIPELINE CORP.		10,827	8,997		1,176,973	1,055,745	1,187,870	1,064,742
	PACIFIC NORTHWEST BELL TELEPHONE CO		853,222	709,026		3,951,545	3,544,539	4,804,767	4,253,565
	PACIFIC POWER & LIGHT CO					1,505,791	1,350,694	1,505,791	1,350,694
	PRESCOTT TELEPHONE & TELEGRAPH CO		332,144	276,012		227,045	203,661	559,189	479,673
	PUGET SOUND POWER & LIGHT CO		113,964	94,706		9,859,725	8,880,053	10,713,689	8,974,759
	TELEPHONE UTILITIES OF WASHINGTON INC.					94,819	85,053	94,819	85,053
	WESTERN UNION TELEGRAPH CO					5,818	5,219	5,818	5,219
	MOTOR VEHICLE TRANSPORTATION COMPANIES					112,917	101,285	112,917	101,285
	PRIVATE CAR COMPANIES					3,433,620	3,427,893	3,433,620	3,427,893
	TOTALS		7,022,298	5,818,939		32,479,183	29,133,828	39,481,481	34,952,737

TABLE 42, Cont.: RECAPITULATION BY COUNTY

RECAPITULATION OF PUBLIC UTILITY COMPANIES BY COUNTIES -- STATE OF WASHINGTON, YEAR-1989

COUNTY	NAME OF COMPANY	RATIO	REAL-PROPERTY ACTUAL	EQUALIZED	RATIO	PERSONAL-PROPERTY ACTUAL	EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	EQUALIZED
Klickitat	ALBERT BERNERT, INC.	60.0			92.4	229,514	212,071	229,514	212,071
	AMERICAN TELEPHONE & TELEGRAPH CO		429,593	257,756		491,451	454,101	921,044	711,857
	BURLINGTON NORTHERN, INC.		5,396,370	3,237,821		2,433,014	2,248,194	7,829,384	5,485,925
	COLUMBIA MARINE LINES INC & CROWLEY MARITIME					72,807	67,269	72,807	67,269
	KVAPITON CORP.		7,530	4,500		849,461	784,902	856,961	789,402
	MIRENE CO., THE					5,555	5,132	5,555	5,132
	NORTHWEST NATURAL GAS CO		1,250	750		1,507,415	1,392,851	1,508,665	1,393,601
	NORTHWEST PIPELINE CORP.		159,924	45,417		9,897,902	9,145,733	10,757,008	9,241,150
	PACIFIC NORTHWEST BELL TELEPHONE CO		69,964	41,979		754,768	697,405	824,732	739,384
	PACIFIC POWER & LIGHT CO		499,311	240,187		2,347,160	2,168,776	2,747,471	2,408,963
	PORTLAND GENERAL ELECTRIC CO.					1,578	1,458	1,578	1,458
	SHAWER TRANSPORTATION CO.					15,434	14,261	15,434	14,261
	TIDEWATER BARGE LINES, INC					49,325	37,260	49,325	37,260
	UNION PACIFIC RAILROAD CO		18,840	11,304		47,234	43,644	66,074	54,948
	UNITED TELEPHONE CO OF THE NORTHWEST		284,603	170,761		7,144,204	6,601,245	7,428,809	6,772,006
	WASHINGTON WATER POWER CO		470	240		298,427	275,746	298,427	275,986
	WESTERN UNION TELEGRAPH CO		1,500	900		2,725	2,519	4,225	3,418
	MOTOR VEHICLE TRANSPORTATION COMPANIES					22,050	20,376	22,050	20,376
	PRIVATE CAR COMPANIES					2,131,759	1,969,746	2,131,759	1,969,746
	TOTALS		6,769,359	4,061,615		28,292,858	26,142,598	35,062,217	30,294,213
Lewis	BENTON RURAL ELECTRIC ASSOCIATION INC	71.0			96.8	26,628	25,774	26,628	25,774
	BURLINGTON NORTHERN, INC.		2,793,764	1,983,574		1,007,241	975,058	3,801,005	2,958,582
	CHICAGO, MILWAUKEE, ST PAUL & PACIFIC RR CO		197,287	140,073		88,223	85,399	285,510	225,472
	NORTHWEST PIPELINE CORP.		944,252	670,419		11,613,547	11,241,914	12,557,799	11,912,533
	OLYMPIC PIPE LINE CO & MOBIL OIL		3,600	2,556		2,855,736	2,764,352	2,859,336	2,766,908
	PACIFIC NORTHWEST BELL TELEPHONE CO		1,062,376	754,287		14,312,458	13,854,459	15,374,834	14,608,746
	PACIFIC POWER & LIGHT CO		21,050,976	14,046,103		104,834,392	105,351,691	129,885,368	120,297,884
	PORTLAND GENERAL ELECTRIC CO.		864,823	614,024		2,831,569	2,740,953	3,496,393	3,354,974
	PUSET SOUND POWER & LIGHT CO		2,602,258	1,847,603		15,191,302	14,705,187	17,793,550	16,952,783
	TELEPHONE UTILITIES OF WASHINGTON INC.		182,256	129,402		2,441,560	2,363,430	2,623,816	2,492,832
	UNION PACIFIC RAILROAD CO		125,940	89,418		3,253,807	3,149,684	3,379,747	3,239,102
	WASHINGTON NATURAL GAS CO		607,506	431,329		13,765,776	13,325,279	14,373,242	13,756,599
	WASHINGTON WATER POWER CO		392,367	278,541		8,037,001	7,750,865	8,399,458	8,029,446
	WASHINGTON WATER POWER CO - ELECTRIC		6,565,977	4,661,844		26,533,461	25,684,390	33,099,438	30,346,234
	WESTERN UNION TELEGRAPH CO					13,504	13,072	13,504	13,072
	MOTOR VEHICLE TRANSPORTATION COMPANIES					108,566	105,092	108,566	105,092
	PRIVATE CAR COMPANIES					2,824,716	2,734,716	2,824,716	2,734,328
	TOTALS		37,393,382	26,549,303		213,709,568	206,870,860	251,102,950	233,420,163
Lincoln	AMERICAN TELEPHONE & TELEGRAPH CO	93.3			100.0	866,353	866,353	866,353	866,353
	BIG BEND ELECTRIC COOPERATIVE INC					17,101	17,101	17,101	17,101
	BURLINGTON NORTHERN, INC.		5,288,907	4,934,552		2,399,166	2,399,166	7,688,073	7,333,718
	CHEVRON PIPE LINE CO					432,386	432,386	432,386	432,386
	INLAND POWER & LIGHT CO					13,161	13,161	13,161	13,161
	LINCOLN ELECTRIC COOPERATIVE INC		1,398,657	1,304,947		2,387,688	2,387,688	3,786,345	3,692,635
	NORTHWEST PIPELINE CORP.		100	03		1,493,482	1,493,482	1,493,542	1,493,575
	PACIFIC NORTHWEST BELL TELEPHONE CO		607,063	566,301		3,616,231	3,616,231	4,223,294	4,182,622
	TELEPHONE UTILITIES OF WASHINGTON INC.		130,790	122,027		1,669,912	1,669,912	1,800,702	1,791,939
	UNION PACIFIC RAILROAD CO		336,706	314,147		370,397	370,397	707,103	684,544
	WASHINGTON WATER POWER CO		6,074	5,667		1,032,995	1,032,995	1,039,069	1,038,662
	WASHINGTON WATER POWER CO - ELECTRIC		675,630	630,363		9,776,881	9,776,881	10,452,511	10,407,244
	YELLOWSTONE PIPE LINE CO & CONTINENTAL OIL					828,210	828,210	828,210	828,210
	MOTOR VEHICLE TRANSPORTATION COMPANIES					38,227	38,227	38,227	38,227
	PRIVATE CAR COMPANIES					2,906,009	2,906,009	2,906,009	2,906,009
	TOTALS		8,443,927	7,878,187		27,848,199	27,848,199	36,292,126	35,726,386
Mason	BURLINGTON NORTHERN, INC.	60.1	200,963	120,780	90.5	203,760	183,996	404,723	304,776
	CASCADE NATURAL GAS CORP		53,800	32,333		2,333,463	2,197,119	2,387,263	2,139,452
	HARBOR WATER COMPANY		11,750	7,062		834	753	12,584	7,815
	NORTHWEST PIPELINE CORP.		20,713	12,449		250,167	225,894	270,873	238,343
	PACIFIC NORTHWEST BELL TELEPHONE CO		987,744	597,634		11,963,800	10,803,396	12,951,634	11,397,030
	SOUTH SOUND UTILITY CO., INC.					16,313	14,731	16,313	14,731
	TELEPHONE UTILITIES OF WASHINGTON INC.					01,292	73,407	81,292	73,407
	WASH TUG & BARGE CO, JAMES GRIFFITHS & SONS					15,693	14,171	15,693	14,171
	WESTERN UNION TELEGRAPH CO					17,294	15,616	17,294	15,616
	MOTOR VEHICLE TRANSPORTATION COMPANIES					4,605	4,158	4,605	4,158
	PRIVATE CAR COMPANIES					741,835	669,876	741,835	669,876
	TOTALS		1,274,970	766,258		15,629,139	14,113,117	16,904,109	14,879,375

TABLE 42, Cont.: RECAPITULATION BY COUNTY

RECAPITULATION OF PUBLIC UTILITY COMPANIES BY COUNTIES -- STATE OF WASHINGTON, YEAR-1980

COUNTY	NAME OF COMPANY	RATIO	REAL-PROPERTY ACTUAL	EQUALIZED	RATIO	PERSONAL-PROPERTY ACTUAL	EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	EQUALIZED
OKANOGAN									
		68.4			84.6				
	BURLINGTON NORTHERN, INC.		1,440,725	991,219		680,940	576,075	2,121,665	1,567,294
	COMMUNICATIONS SATELLITE CORP		2,094,959	1,441,332		3,205,041	2,711,465	5,300,000	4,152,797
	CONTINENTAL TELEPHONE CO. OF THE NW, INC		127,030	87,397		2,713,334	2,295,481	2,440,364	2,382,878
	GENERAL TELEPHONE CO OF THE NORTHWEST INC		109,846	75,574		1,179,427	997,795	1,289,273	1,073,369
	NESPELEM VALLEY ELECTRIC COOPERATIVE INC		78,914	48,789		787,592	666,302	858,506	715,091
	PACIFIC NORTHWEST BELL TELEPHONE CO		751,015	516,698		7,061,971	5,974,429	7,812,986	6,491,127
	TELEPHONE UTILITIES OF WASHINGTON INC.		33,279	22,896		1,359,322	1,149,980	1,392,601	1,172,884
	WESTERN UNION TELEGRAPH CO		3,000	2,064		4,227	3,575	7,227	5,639
	MOTOR VEHICLE TRANSPORTATION COMPANIES					7,256	6,139	7,256	6,139
	PRIVATE CAR COMPANIES					399,683	338,132	399,683	338,132
	TOTALS		4,630,768	3,185,969		17,398,793	14,719,381	22,029,561	17,905,350
PACIFIC									
		72.4			93.3				
	BURLINGTON NORTHERN, INC.		394,234	285,425		188,241	175,628	582,475	461,053
	CHICAGO, MILWAUKEE, ST PAUL & PACIFIC RR CO		3,854	2,798		33,937	31,663	37,791	34,453
	CONTINENTAL TELEPHONE CO. OF THE NW, INC					406,950	379,684	406,950	379,684
	PACIFIC NORTHWEST BELL TELEPHONE CO		451,530	326,907		3,032,053	2,828,909	3,483,583	3,155,816
	RIEDEL INTERNATIONAL INC.					3,271	3,052	3,271	3,052
	TELEPHONE UTILITIES OF WASHINGTON INC.		217,935	157,786		3,036,688	2,833,230	3,254,623	2,991,016
	WESTERN UNION TELEGRAPH CO					2,485	2,485	2,485	2,485
	WESTERN WAKIAKUM COUNTY TELEPHONE CO		32,076	23,223		402,224	375,275	434,300	398,498
	MOTOR VEHICLE TRANSPORTATION COMPANIES					4,671	4,358	4,671	4,358
	PRIVATE CAR COMPANIES					829,008	773,464	829,008	773,464
	TOTALS		1,399,629	796,131		7,939,707	7,407,748	9,039,336	8,203,879
PEND OREILLE									
		63.1			97.9				
	BURLINGTON NORTHERN, INC.		387,433	193,989		145,306	142,255	452,739	336,244
	GENERAL TELEPHONE CO OF THE NORTHWEST INC		396,720	250,339		3,353,933	3,283,501	3,750,653	3,533,831
	INLAND POWER & LIGHT CO		100,320	63,302		2,262,578	2,215,063	2,362,898	2,278,365
	PACIFIC NORTHWEST BELL TELEPHONE CO					235,896	235,896	235,896	230,940
	WASHINGTON WATER POWER CO - ELECTRIC					218,647	214,055	218,647	214,055
	WESTERN UNION TELEGRAPH CO					1,686	1,651	1,686	1,651
	PRIVATE CAR COMPANIES					754,898	739,046	754,898	739,046
	TOTALS		894,473	507,621		6,972,944	6,826,511	7,777,417	7,334,132
PIERCE									
		75.7			90.5				
	ALASKA AIRLINES INC					687,000	621,735	687,000	621,735
	AMERICAN TELEPHONE & TELEGRAPH CO					12,933	11,704	12,933	11,704
	BURLINGTON NORTHERN, INC.		4,506,569	3,411,473		1,630,621	1,475,711	6,137,190	4,887,184
	CHICAGO, MILWAUKEE, ST PAUL & PACIFIC RR CO		974,442	661,954		120,695	109,229	995,137	771,183
	FLYING TIGER LINES INC. THE					1,300	1,177	1,300	1,177
	HARBOR WATER COMPANY		131,525	99,565		475,627	430,443	607,152	530,008
	NORTHWEST AIRLINES INC					27,548	25,021	27,548	25,021
	NORTHWEST PIPELINE CORP.		634,757	480,511		6,740,718	6,100,350	7,375,475	6,580,861
	OLYMPIC PIPE LINE CO & MOBIL OIL		349,322	264,437		3,013,414	2,727,139	3,362,736	2,991,576
	PACIFIC NORTHWEST BELL TELEPHONE CO		12,085,892	9,149,025		141,174,927	127,763,308	153,260,819	136,912,320
	PENINSULA LIGHT CO		408,563	309,282		6,680,342	6,045,710	7,088,905	6,354,952
	PUGET SOUND FREIGHT LINES					675,314	611,859	675,314	611,159
	PUGET SOUND POWER & LIGHT CO		14,355,553	10,867,154		42,890,142	38,815,577	57,245,695	49,682,731
	TANNER ELECTRIC		10,063	7,618		177,975	161,067	188,038	169,685
	TELEPHONE UTILITIES OF WASHINGTON INC.		776,803	588,040		11,925,618	10,792,687	12,702,421	11,380,727
	UNION PACIFIC RAILROAD CO		556,189	421,038		3,995,780	3,616,180	4,551,969	4,037,218
	UNITED AIR LINES INC					15,630	14,118	15,630	14,118
	WASH TUG & BARGE CO, JAMES GRIFFITHS & SONS					232,362	183,138	202,362	183,138
	WASHINGTON NATURAL GAS CO		1,916,632	1,450,890		31,637,195	28,631,663	33,553,827	30,082,553
	WESTERN UNION TELEGRAPH CO		22,450	16,995		324,896	294,031	347,346	311,026
	YELM TELEPHONE CO INC					599,883	542,894	599,883	542,894
	MOTOR VEHICLE TRANSPORTATION COMPANIES		1,443,227	1,002,523		640,593	579,743	2,083,820	1,672,266
	PRIVATE CAR COMPANIES					4,546,702	4,114,771	4,546,702	4,114,771
	TOTALS		38,071,987	28,820,500		258,197,285	233,668,555	296,269,272	262,489,555
SAN JUAN									
		71.2			91.2				
	PACIFIC NORTHWEST BELL TELEPHONE CO		89,827	57,550		286,051	260,879	366,878	318,429
	SAN JUAN AIRLINES INC					134,020	122,208	134,020	122,208
	TELEPHONE UTILITIES OF WASHINGTON INC.		40,693	28,973		757,293	697,652	797,986	719,625
	WASH TUG & BARGE CO, JAMES GRIFFITHS & SONS					76,207	64,029	70,207	64,029
	TOTALS		121,520	86,523		1,247,551	1,137,768	1,369,071	1,224,291

TABLE 42, Cont.: RECAPITULATION BY COUNTY

RECAPITULATION OF PUBLIC UTILITY COMPANIES BY COUNTIES -- STATE OF WASHINGTON, YEAR-1980

COUNTY	NAME OF COMPANY	RATIO	REAL-PROPERTY ACTUAL	EQUALIZED	RATIO	PERSONAL-PROPERTY ACTUAL	EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	EQUALIZED
SKAGIT									
		82.6			90.6				
	AMERICAN TELEPHONE & TELEGRAPH CO				39,300	35,606		39,300	35,606
	BURLINGTON NORTHERN, INC.		1,924,241	1,589,424		676,894	613,265	2,601,135	2,202,689
	CASCADE NATURAL GAS CORP		431,377	356,317		6,205,854	5,622,506	6,637,231	5,978,823
	CHICAGO, MILWAUKEE, ST PAUL & PACIFIC RR CO					14,991	13,581	14,991	13,581
	CONTINENTAL TELEPHONE CO. OF THE NW, INC		1,725,114	1,424,947		19,710,635	17,857,838	21,435,749	19,282,785
	GENERAL TELEPHONE CO OF THE NORTHWEST INC		906,163	748,401		10,930,192	9,902,755	11,836,355	10,651,246
	HARBOR AIR LINES					13,340	12,086	13,340	12,086
	NORTHWEST PIPELINE CORP.		670,627	553,938		7,486,543	6,782,807	8,157,170	7,336,745
	OLYMPIC PIPE LINE CO & MOBIL OIL		2,713,832	2,241,625		5,925,103	5,368,143	8,638,935	7,639,768
	PACIFIC NORTHWEST BELL TELEPHONE CO		116,083	95,865		1,000,426	906,386	1,116,509	1,002,271
	PUGET SOUND POWER & LIGHT CO		6,460,194	5,336,120		45,352,676	41,089,524	51,412,870	46,425,644
	TRANS MOUNTAIN OIL PIPE LINE CORP		481,969	398,107		39,515	35,803	521,484	433,910
	WASH TUG & BARGE CO, JAMES GRIFFITHS & SONS					207,111	187,643	207,111	187,643
	WESTERN UNION TELEGRAPH CO					31,673	28,696	31,673	28,696
	MOTOR VEHICLE TRANSPORTATION COMPANIES		73,070	60,356		99,116	89,802	172,186	150,158
	PRIVATE CAR COMPANIES					2,259,008	2,046,661	2,259,008	2,046,661
	TOTALS		15,502,670	12,805,210		99,992,377	90,593,102	115,495,047	103,398,312
SKAGANAWIA									
		75.8			94.2				
	BURLINGTON NORTHERN, INC.		2,097,454	1,589,870		897,922	845,843	2,995,376	2,435,713
	GENERAL TELEPHONE CO OF THE NORTHWEST INC		103,899	78,775		514,324	484,491	618,223	563,246
	KVAPPTON CORP.		374,340	283,751		1,410,227	1,328,433	1,784,567	1,612,184
	LEWIS RIVER TELEPHONE CO INC					5,389	5,076	5,389	5,076
	NIRENE CO., THE					67,157	63,262	67,157	63,262
	NORTHWEST NATURAL GAS CO		2,500	1,895		764,564	720,223	767,064	722,115
	NORTHWEST PIPELINE CORP.		16,196	12,277		4,033,257	3,799,329	4,049,453	3,811,685
	PACIFIC NORTHWEST BELL TELEPHONE CO		110,699	83,910		244,388	230,214	355,087	314,124
	PACIFIC POWER & LIGHT CO		4,590,778	3,479,809		45,824,127	43,147,489	50,394,985	46,627,298
	SMITH TUG AND BARGE CO.					582	548	582	548
	UNION PACIFIC RAILROAD CO		13,824	10,479		25,445	23,969	39,269	34,448
	UNITED TELEPHONE CO OF THE NORTHWEST		107,463	81,457		2,738,549	2,579,715	2,846,012	2,661,172
	WASHINGTON WATER POWER CO		7,000	5,306		98,312	92,608	105,310	97,914
	WESTERN UNION TELEGRAPH CO					465	438	465	438
	MOTOR VEHICLE TRANSPORTATION COMPANIES					9,300	8,762	9,300	8,762
	PRIVATE CAR COMPANIES					2,790,568	2,628,714	2,790,568	2,628,714
	TOTALS		7,424,153	5,627,509		59,404,574	55,959,111	66,828,727	61,586,628
SNOHOMISH									
		81.9			100.0				
	AMERICAN TELEPHONE & TELEGRAPH CO				99,863	99,863		99,863	99,863
	BURLINGTON NORTHERN, INC.		5,381,357	4,407,329		2,326,115	2,326,115	7,707,472	6,733,444
	CASCADE NATURAL GAS CORP		2,800	2,294		775,003	775,003	777,803	777,297
	CHICAGO, MILWAUKEE, ST PAUL & PACIFIC RR CO		20,115	16,474		48,211	48,211	68,326	64,685
	GENERAL TELEPHONE CO OF THE NORTHWEST INC		33,792,123	27,675,744		182,594,869	182,594,869	216,386,989	210,270,613
	ITT WORLD COMMUNICATIONS INC					200,000	200,000	200,000	200,000
	NORTHWEST PIPELINE CORP.		1,015,757	831,905		12,206,972	12,206,972	13,222,729	13,038,877
	OLYMPIC PIPE LINE CO & MOBIL OIL		96,450	78,993		10,431,984	10,431,984	10,528,434	10,510,977
	PACIFIC NORTHWEST BELL TELEPHONE CO		471,926	386,508		1,954,996	1,954,996	2,426,922	2,341,504
	PUGET SOUND FREIGHT LINES					81,710	81,710	81,710	81,710
	PUGET SOUND POWER & LIGHT CO		913,444	748,112		2,571,369	2,571,369	3,484,813	3,319,481
	WASH TUG & BARGE CO, JAMES GRIFFITHS & SONS					446,848	446,848	446,848	446,848
	WASHINGTON NATURAL GAS CO		248,125	203,215		13,950,509	13,950,509	14,198,634	14,153,724
	WESTERN UNION TELEGRAPH CO					163,974	163,974	163,974	163,974
	MOTOR VEHICLE TRANSPORTATION COMPANIES		295,540	242,047		320,419	320,419	615,959	562,466
	PRIVATE CAR COMPANIES					3,499,544	3,499,544	3,499,544	3,499,544
	TOTALS		42,237,634	34,592,621		231,672,386	231,672,386	273,910,020	266,265,007

TABLE 42, Cont.: RECAPITULATION BY COUNTY

RECAPITULATION OF PUBLIC UTILITY COMPANIES BY COUNTIES -- STATE OF WASHINGTON, YEAR-1980

COUNTY	NAME OF COMPANY	RATIO	REAL-PROPERTY ACTUAL	EQUALIZED	RATIO	PERSONAL-PROPERTY ACTUAL	EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	EQUALIZED
SPOKANE									
		67.7			96.3				
	AMERICAN TELEPHONE & TELEGRAPH CO				1,206,876	1,162,222	1,206,876	1,162,222	
	BURLINGTON NORTHERN, INC.	8,257,397	5,590,258	3,838,636	3,838,636	3,696,610	12,096,033	9,286,868	
	CASCADE AIRWAYS			1,365,612	1,365,612	1,315,084	1,365,612	1,315,084	
	CHEVRON PIPE LINE CO	18,044	12,216	649,091	649,091	625,075	667,135	637,291	
	CHICAGO, MILWAUKEE, ST PAUL & PACIFIC RR CO	337,133	228,240	60,334	60,334	58,101	397,467	286,341	
	FRONTIER AIRLINES INC			1,950,000	1,950,000	1,877,850	1,950,000	1,877,850	
	GENERAL TELEPHONE CO OF THE NORTHWEST INC	261,577	177,088	1,284,561	1,284,561	1,237,032	1,546,138	1,414,120	
	HUGHES AIR CORP, D/B/A HUGHES AIRWEST			2,635,673	2,635,673	2,538,153	2,635,673	2,538,153	
	INLAND POWER & LIGHT CO	1,270,745	860,295	13,307,516	13,307,516	12,815,143	14,578,261	13,675,438	
	KOOTENAI ELECTRIC COOPERATIVE INC			82,000	82,000	78,965	82,000	78,965	
	NORTHWEST AIRLINES INC			13,752,687	13,752,687	13,243,837	13,752,687	13,243,837	
	NORTHWEST PIPELINE CORP.	226,604	153,411	4,019,176	4,019,176	3,870,465	4,245,780	4,023,876	
	PACIFIC GAS TRANSMISSION CO	1,928,533	1,305,616	5,174,953	5,174,953	4,983,481	7,103,486	6,289,097	
	PACIFIC NORTHWEST BELL TELEPHONE CO	13,758,004	9,314,170	130,241,830	130,241,830	125,422,883	143,999,834	134,737,053	
	SPOKANE INTERNATIONAL RAILROAD CO	4,625,070	3,131,124	375,002	375,002	361,127	5,000,002	3,492,251	
	TELEPHONE UTILITIES OF WASHINGTON INC.	479,171	324,399	3,842,950	3,842,950	3,700,761	4,322,121	4,025,160	
	UNION PACIFIC RAILROAD CO	2,533,629	1,715,267	3,239,037	3,239,037	3,119,194	5,772,666	4,834,461	
	UNITED AIR LINES INC			4,333,648	4,333,648	4,173,303	4,333,648	4,173,303	
	WASHINGTON NATURAL GAS CO			21,657	21,657	20,856	21,657	20,856	
	WASHINGTON WATER POWER CO	44,074	29,838	26,163,125	26,163,125	25,195,090	26,207,199	25,224,928	
	WASHINGTON WATER POWER CO - ELECTRIC	26,003,731	17,604,529	74,074,560	74,074,560	71,333,797	100,078,291	88,938,326	
	WESTERN AIRLINES INC			227,767	227,767	219,340	227,767	219,340	
	WESTERN UNION TELEGRAPH CO	39,000	26,403	564,142	564,142	543,268	603,142	564,671	
	YELLOWSTONE PIPE LINE CO & CONTINENTAL OIL	448,834	303,860	1,595,807	1,595,807	1,536,764	2,044,641	1,840,624	
	MOTOR VEHICLE TRANSPORTATION COMPANIES	2,077,600	1,406,535	712,277	712,277	685,921	2,789,877	2,092,456	
	PRIVATE CAR COMPANIES			7,010,916	7,010,916	6,751,516	7,010,916	6,751,516	
	TOTALS	62,309,076	42,183,249	311,729,833	311,729,833	290,565,838	364,038,909	332,749,087	
STEVENS									
		74.4			94.0				
	BURLINGTON NORTHERN, INC.	1,531,708	1,139,593	670,289	670,289	630,071	2,201,997	1,769,664	
	INLAND POWER & LIGHT CO	530	372	2,169,650	2,169,650	2,039,471	2,170,150	2,039,843	
	PACIFIC NORTHWEST BELL TELEPHONE CO	324,597	241,500	6,869,026	6,869,026	6,456,896	7,193,633	6,698,396	
	TELEPHONE UTILITIES OF WASHINGTON INC.	179,562	131,594	3,452,827	3,452,827	3,245,657	3,632,389	3,379,251	
	WASHINGTON WATER POWER CO	2,511	1,868	1,829,213	1,829,213	1,719,460	1,831,724	1,721,328	
	WASHINGTON WATER POWER CO - ELECTRIC	1,377,550	1,024,897	18,648,195	18,648,195	17,529,300	20,025,745	18,554,197	
	WESTERN UNION TELEGRAPH CO			5,128	5,128	4,820	5,128	4,820	
	MOTOR VEHICLE TRANSPORTATION COMPANIES			6,142	6,142	5,774	6,142	5,774	
	PRIVATE CAR COMPANIES			377,065	377,065	354,442	377,065	354,442	
	TOTALS	3,416,428	2,541,824	34,027,545	34,027,545	31,985,891	37,443,973	34,527,715	
THURSTON									
		79.8			97.3				
	BURLINGTON NORTHERN, INC.	2,564,007	2,046,077	934,089	934,089	908,871	3,498,096	2,954,948	
	CASCADE AIRWAYS			193,697	193,697	188,467	193,697	188,467	
	CHICAGO, MILWAUKEE, ST PAUL & PACIFIC RR CO	213,854	170,657	27,921	27,921	27,166	241,775	197,823	
	NORTHWEST PIPELINE CORP.	16,275	12,988	3,490,120	3,490,120	3,395,897	3,506,405	3,408,885	
	OLYMPIC PIPE LINE CO & MOBIL OIL	517,040	412,598	2,616,971	2,616,971	2,546,314	3,134,011	2,958,912	
	PACIFIC NORTHWEST BELL TELEPHONE CO	5,125,374	4,090,047	52,532,705	52,532,705	51,114,325	57,658,079	55,204,372	
	PACIFIC POWER & LIGHT CO	172,878	137,957	5,340,365	5,340,365	5,204,932	5,922,243	5,340,889	
	PORTLAND GENERAL ELECTRIC CO.	9,100	7,262	101,966	101,966	99,212	111,066	106,474	
	PUGET SOUND POWER & LIGHT CO	2,986,405	2,383,151	44,148,673	44,148,673	42,956,657	47,135,078	45,339,808	
	SOUTH SOUND UTILITY CO., INC.	12,550	10,015	421,637	421,637	410,254	434,187	420,269	
	TANNER ELECTRIC			86,402	86,402	84,069	86,402	84,069	
	TELEPHONE UTILITIES OF WASHINGTON INC.			3,811	3,811	3,708	3,811	3,708	
	UNION PACIFIC RAILROAD CO	288,619	230,319	2,772,687	2,772,687	2,697,825	3,061,306	2,928,144	
	WASH TUG & BARGE CO, JAMES GRIFFITHS & SONS			5,988	5,988	5,826	5,988	5,826	
	WASHINGTON NATURAL GAS CO	414,112	330,461	7,123,555	7,123,555	6,931,216	7,537,667	7,261,677	
	WASHINGTON WATER POWER CO - ELECTRIC	54,593	43,565	1,231,658	1,231,658	1,198,403	1,286,251	1,241,968	
	WESTERN UNION TELEGRAPH CO			55,163	55,163	53,674	55,163	53,674	
	YELM TELEPHONE CO INC	158,652	126,604	2,291,465	2,291,465	2,229,594	2,450,117	2,356,194	
	MOTOR VEHICLE TRANSPORTATION COMPANIES	275,100	210,529	179,929	179,929	175,074	455,029	394,603	
	PRIVATE CAR COMPANIES			3,732,867	3,732,867	3,632,077	3,732,867	3,632,077	
	TOTALS	12,808,559	10,221,230	127,300,679	127,300,679	123,863,561	140,109,238	134,084,791	
WAHIAKUM									
		74.8			77.8				
	KNAAPPON CORP.			796,120	796,120	619,381	796,120	619,381	
	PACIFIC NORTHWEST BELL TELEPHONE CO	31,197	23,335	597,452	597,452	464,818	628,649	488,153	
	RIEDEL INTERNATIONAL INC.			4,966	4,966	3,864	4,966	3,864	
	SMITH TUG AND BARGE CO.	25,600	19,149	42,226	42,226	32,851	67,826	52,700	
	TELEPHONE UTILITIES OF WASHINGTON INC.	9,990	7,473	188,631	188,631	146,755	198,621	154,220	
	WESTERN TRANSPORTATION CO	16,200	12,118	293,713	293,713	228,510	309,913	240,628	
	WESTERN WAHIAKUM COUNTY TELEPHONE CO	185,570	138,806	429,131	429,131	326,861	605,701	465,667	
	MOTOR VEHICLE TRANSPORTATION COMPANIES			287	287	223	287	223	
	TOTALS	268,557	200,881	2,343,526	2,343,526	1,823,263	2,612,783	2,024,144	

TABLE 42, Cont.: RECAPITULATION BY COUNTY

RECAPITULATION OF PUBLIC UTILITY COMPANIES BY COUNTIES -- STATE OF WASHINGTON, YEAR-1980

COUNTY	NAME OF COMPANY	RATIO	REAL-PROPERTY ACTUAL	EQUALIZED	RATIO	PERSONAL-PROPERTY ACTUAL	EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	EQUALIZED
WALLA WALLA		78.5			89.3				
	BURLINGTON NORTHERN, INC.		1,505,935	1,182,159		1,073,931	956,341	2,576,866	2,138,500
	CASCADE AIRWAYS					1,598,561	1,427,515	1,598,561	1,427,515
	CASCADE NATURAL GAS CORP	777.373		610,239		3,670,090	3,277,391	4,447,463	3,887,630
	CHEVRON PIPE LINE CO	7.314		5,741		491,093	438,546	498,407	444,287
	COLUMBIA MARINE LINES INC & CROWLEY MARITIME					693,253	619,075	693,253	619,075
	COLUMBIA RURAL ELECTRIC ASSOCIATION INC	1,403		1,099		2,743,331	2,449,769	2,744,701	2,450,868
	INLAND POWER & LIGHT CO					72,828	65,036	72,828	65,036
	KNAPPTON CORP.					53,324	47,618	53,324	47,618
	NORTHWEST PIPELINE CORP.	21,389		16,790		55,980	58,921	87,369	75,711
	PACIFIC GAS TRANSMISSION CO	1,548,720		1,215,745		6,693,731	5,977,502	8,242,451	7,193,247
	PACIFIC NORTHWEST BELL TELEPHONE CO	1,432,899		1,124,826		15,518,168	13,857,723	16,951,067	14,982,549
	PACIFIC POWER & LIGHT CO	397,698		312,194		24,181,464	21,594,048	24,579,162	21,906,242
	PRESCOTT TELEPHONE & TELEGRAPH CO	17,177		13,484		51,991	46,428	69,168	59,912
	SHAVER TRANSPORTATION CO.					96,304	85,999	96,304	85,999
	TIDEWATER BARGE LINES, INC					282,197	252,002	282,197	252,002
	UNION PACIFIC RAILROAD CO	4,587,706		3,601,351		5,077,935	4,534,596	9,665,641	8,135,947
	WESTERN UNION TELEGRAPH CO					32,484	29,008	32,484	29,008
	MOTOR VEHICLE TRANSPORTATION COMPANIES	95,000		74,575		40,123	35,830	135,123	110,405
	PRIVATE CAR COMPANIES					2,746,817	2,452,908	2,746,817	2,452,908
	TOTALS		10,392,611	8,158,203		65,180,575	58,206,256	75,573,186	66,364,459
WHATCOM		71.2			82.7				
	AMERICAN TELEPHONE & TELEGRAPH CO					67,344	55,693	67,344	55,693
	BURLINGTON NORTHERN, INC.	2,046,218		1,456,764		749,731	622,027	2,795,749	2,076,791
	CASCADE NATURAL GAS CORP	721,579		513,764		12,554,245	10,382,359	13,275,824	10,896,123
	CHICAGO, MILWAUKEE, ST PAUL & PACIFIC RR CO	270,605		192,673		34,843	28,817	305,448	221,490
	CONTINENTAL TELEPHONE CO. OF THE NW, INC	1,951,076		1,389,167		23,319,022	16,803,830	22,270,098	18,192,997
	HARBOR AIR LINES					6,480	5,359	6,480	5,359
	NORTHWEST PIPELINE CORP.	1,186,305		844,648		10,298,759	8,517,072	11,485,063	9,361,720
	OLYMPIC PIPE LINE CO & MOBIL OIL	1,282,946		913,458		2,879,908	4,765,303	4,765,303	3,793,366
	PACIFIC NORTHWEST BELL TELEPHONE CO	1,265,625		901,125		3,482,357	19,484,006	24,825,489	20,385,131
	PUGET SOUND FREIGHT LINES					40,855	33,787	40,855	33,787
	PUGET SOUND POWER & LIGHT CO	6,634,424		4,723,707		62,119,753	51,373,035	68,754,177	56,096,742
	SAN JUAN AIRLINES INC					3,000	2,481	3,000	2,481
	TRANS MOUNTAIN OIL PIPE LINE CORP	2,260,150		1,609,227		118,364	97,888	2,378,514	1,707,115
	WASH TUG & BARGE CO, JAMES GRIFFITHS & SONS					95,812	79,236	95,812	79,236
	WESTERN UNION TELEGRAPH CO					67,050	55,450	67,050	55,450
	MOTOR VEHICLE TRANSPORTATION COMPANIES	816,600		581,418		422,436	349,355	1,239,036	930,773
	PRIVATE CAR COMPANIES					2,892,879	2,392,413	2,892,879	2,392,413
	TOTALS		18,435,328	13,125,951		136,832,793	113,160,716	155,268,121	126,286,667
WHITMAN		86.4			92.0				
	AMERICAN TELEPHONE & TELEGRAPH CO					559,854	515,066	559,854	515,066
	BIG BEND ELECTRIC COOPERATIVE INC					12,498	11,498	12,498	11,498
	BURLINGTON NORTHERN, INC.	1,833,525		1,581,575		1,288,116	1,185,069	3,118,641	2,766,644
	CANAS PRAIRIE RAILROAD					118,001	108,562	118,001	108,562
	CASCADE AIRWAYS					885,956	815,090	885,956	815,090
	CHICAGO, MILWAUKEE, ST PAUL & PACIFIC RR CO	1,564,259		1,351,518		211,653	194,721	1,775,912	1,546,239
	CLEARWATER POWER CO					162,842	149,815	162,842	149,815
	COLUMBIA MARINE LINES INC & CROWLEY MARITIME					279,018	256,697	279,018	256,697
	GENERAL TELEPHONE CO OF THE NORTHWEST INC	1,928,622		1,234,329		14,499,379	13,334,429	15,928,001	14,573,758
	INLAND POWER & LIGHT CO	139,402		120,441		2,847,249	2,619,469	2,986,649	2,739,913
	INLAND TELEPHONE CO	142,627		123,210		597,607	549,799	740,234	673,029
	KNAPPTON CORP.					641,448	595,132	641,448	590,132
	NORTHWEST PIPELINE CORP.	14,299		12,354		3,226,489	2,968,368	3,240,788	2,980,722
	PACIFIC GAS TRANSMISSION CO	5,1326		43,482		6,870,911	6,321,237	6,921,237	6,364,719
	PACIFIC NORTHWEST BELL TELEPHONE CO	424,272		366,197		2,508,242	2,307,583	2,532,314	2,273,980
	PIONEER TELEPHONE CO	78,073		67,394		870,348	800,720	948,351	868,114
	SHAVER TRANSPORTATION CO.					135,244	124,425	135,244	124,425
	TELEPHONE UTILITIES OF WASHINGTON INC.					1,547	1,423	1,547	1,423
	TIDEWATER BARGE LINES, INC					1,312,985	1,207,946	1,312,985	1,207,946
	UNION PACIFIC RAILROAD CO	6,489,056		5,606,536		7,117,837	6,548,404	13,606,880	12,154,945
	WASHINGTON WATER POWER CO	18,257		15,774		2,073,691	1,907,798	2,091,948	1,923,572
	WASHINGTON WATER POWER CO - ELECTRIC	806,532		696,844		9,570,295	8,804,671	10,376,827	9,501,515
	WASHINGTON, IDAHO & MONTANA RAILWAY CO	53,500		46,224				53,500	46,224
	WESTERN UNION TELEGRAPH CO					11,009	10,127	11,009	10,127
	MOTOR VEHICLE TRANSPORTATION COMPANIES	153,300		132,451		40,827	37,557	194,123	170,008
	PRIVATE CAR COMPANIES					3,888,76	3,577,664	3,888,766	3,577,664
	TOTALS		15,192,772	11,398,549		59,731,799	54,953,261	72,924,571	66,351,810

TABLE 42, Cont.: RECAPITULATION BY COUNTY

RECAPITULATION OF PUBLIC UTILITY COMPANIES BY COUNTIES -- STATE OF WASHINGTON, YEAR-1980

COUNTY	NAME OF COMPANY	REAL-PROPERTY		PERSONAL-PROPERTY		TOTAL-REAL-AND-PERSONAL	
		RATIO	EQUALIZED	RATIO	EQUALIZED	ACTUAL	EQUALIZED
YAKIMA		80.3		86.8			
	AMERICAN TELEPHONE & TELEGRAPH CO			6,082,607	5,279,702	6,082,607	5,279,702
	BENTON RURAL ELECTRIC ASSOCIATION INC	42,302	33,969	3,471,649	3,013,391	3,513,951	3,047,362
	BURLINGTON NORTHERN, INC.	3,194,034	2,564,809	1,279,858	1,110,914	4,473,892	3,675,723
	CASCADE AIRWAYS			834,522	724,365	834,522	724,365
	CASCADE NATURAL GAS CORP	878,030	705,058	10,994,719	9,543,419	11,872,749	10,248,477
	CHICAGO, MILWAUKEE, ST PAUL & PACIFIC RR CO	52,344	42,032	5,374	4,665	57,718	46,697
	CONTINENTAL TELEPHONE CO. OF THE NW, INC	20,851	16,743	1,089,426	945,621	1,110,277	962,364
	ELLENSBURG TELEPHONE CO	252,040	202,388	3,132,928	2,719,381	3,384,968	2,921,769
	HUGHES AIR CORP, D/B/A HUGHES AIRWEST			569,959	494,724	569,959	494,724
	NORTHWEST PIPELINE CORP.	69,353	55,690	2,447,700	2,124,604	2,517,053	2,180,294
	PACIFIC NORTHWEST BELL TELEPHONE CO	3,070,182	2,465,355	42,222,110	36,648,790	45,292,292	39,114,145
	PACIFIC POWER & LIGHT CO	1,212,924	973,977	66,884,668	58,055,890	68,097,592	59,029,867
	UNION PACIFIC RAILROAD CO	1,161,039	932,313	1,358,007	1,178,751	2,519,046	2,111,064
	UNITED TELEPHONE CO OF THE NORTHWEST	1,117,145	897,065	17,928,751	15,562,153	19,045,896	16,459,218
	WESTERN UNION TELEGRAPH CO			119,300	103,552	119,300	103,552
	MOTOR VEHICLE TRANSPORTATION COMPANIES	403,200	323,769	135,321	117,460	538,521	441,229
	PRIVATE CAR COMPANIES			4,535,671	3,936,965	4,535,671	3,936,965
	TOTALS	11,473,444	9,213,168	163,092,570	141,564,347	174,566,014	150,777,515
	STATEWIDE TOTAL	621,160,098	519,972,292	3,894,156,647	3,682,771,970	4,515,316,745	4,202,744,262